

URBAN/MUNICIPAL
CA4 ON HBL W26
A35 OCT. 1990

MUNICIPAL

AGENDA OF THE OPERATIONS
MANAGEMENT COMMITTEE OF THE
BOARD OF EDUCATION FOR THE
CITY OF HAMILTON

URBAN/MUNICIPAL

CA4 ON HBL W26
A35
1990

URBAN MUNICIPAL

OCT 17 1990

GOVERNMENT DOCUMENTS

(Board of Ed.)

A G E N D A

OPERATIONS MANAGEMENT COMMITTEE

1990 10 09

Confirmation of the minutes of the 1990 09 11 meeting.

GENERAL

BUSINESS ARISING OUT OF THE MINUTES:

1. Asbestos in our Buildings: Update
2. Asbestos Abatement Program - Pages 1 to 23

NEW BUSINESS:

1. Awarding of Contract, Block 87 School - Page 24
2. Year-End Holidays - Page 25
3. Report of the Committee to Study Budget Review Process
4. Report of the AIDS Policy Committee - Page 26
5. Report of the Committee to Study the Future Parking Needs - Education Centre
- Page 27
6. Report of the Special Education Advisory Committee - Page 28

ELEMENTARY/SECONDARY

NEW BUSINESS:

1. Recommendations of the Director of Education - Pages 29 and 30

1990 10 09

To the Chairman & Members,
Operations Management Committee,
Board of Education,
Hamilton, Ontario.

Ladies & Gentlemen:

Re: Asbestos Abatement Program

This is further to previous reports submitted in connection with the above subject. The inventory process has now been completed by the Board's Consultants for all of the buildings in the system. As a result, sufficient information is now available to revise the Board's long-range plan for addressing this problem. Accordingly, the results of the individual school inventories have been reviewed and assessed and a program developed. This has been done in accordance with the Board's asbestos management plan - reference appendix - and is based on the criteria and priorities recommended by Pinchin and Associates and in accordance with the Board's short and long-range management plans for asbestos treatment in our buildings. These plans have been developed and refined with input and comment from various groups including Trustees, the Ministry of Education, Ministry of Labour, Hamilton Board of Education Unions and Federations, various outside groups and agencies including Local 1055, Health and Safety Committees, Senior Management, Asbestos Steering Committee, Asbestos Control Team, Consultants and Plant Department Staff.

The plan of control consists of continuing the vigorous efforts established in 1989 and which are underway in 1990 with the program of work as outlined in the attached asbestos abatement program - September, 1990. This work will correct all of the potentially hazardous areas which have been identified. It is felt that upon completion of these projects, together with ongoing inspections and maintenance, the presence of potentially hazardous conditions due to asbestos in Hamilton Board of Education Buildings, will be resolved.

Recommendation

That the Asbestos Abatement Program be implemented as outlined in this report.

Prepared by: Board Asbestos Steering Committee
and R. T. Orlando, Superintendent of Plant

Submitted by: R. T. Orlando,
Superintendent of Plant

Approved by: K. A. Rielly,
Director of Education & Secretary.

LONG RANGE ASBESTOS ABATEMENT PROGRAM

SEPT. 1990

MAJOR IDENTIFIED AREAS	MINOR IDENTIFIED REPAIRS	MAINTENANCE	INSPECTION*TESTING CONSULTING*TRAINING	CONTINGENCY	TOTAL	M.O.E. GRANT ALLOCATION AS OF MAY 31/90	NET COST
1991		\$250,000	\$350,000	\$100,000	\$1,965,000	\$1,113,450	\$851,550
DELTA	\$500,000.						
SCOTT PARK	\$525,000.						
AINSLIE WOOD	\$40,000.						
DUNDURN	\$100,000.						
1992		\$200,000	\$400,000	\$100,000	\$1,600,000	\$1,007,500	\$592,500
AINSLIE WOOD	\$800,000.						
1993		\$150,000	\$450,000	\$100,000	\$1,550,000	\$1,007,500	\$542,500
AINSLIE WOOD	\$800,000.						
1994		\$100,000	\$470,000	\$100,000	\$1,520,000	\$682,500	\$837,500
AINSLIE WOOD	\$800,000.						
1995		\$50,000	\$500,000	\$100,000	\$1,500,000		
SCOTT PARK	\$800,000.						
1996		\$500,000			\$1,000,000		
BARTON	\$250,000.						
WESTMOUNT	\$250,000.						
1997		\$500,000			\$750,000		
GLENDAL	\$250,000.						
BEYOND TO BE DETERMINED							

(1) Forecast is based on the Board's Asbestos Management Plan and information and cost as of September 1990, lower priority work has been deferred to after 1997.

(2) Forecast assumes appropriate funds will be provided for completion of work at Sir John A. MacDonald.

(3) Forecast does not include allowance for major asbestos work required on renovations or additions or for the general sales tax (G.S.T.).

THE BOARD OF EDUCATION FOR THE CITY OF HAMILTONASBESTOS MANAGEMENT PLAN

The Board of Education for the City of Hamilton is committed to the health and safety of its employees and students. The Board will continue to work with employee groups to educate and to address employees' concerns about the presence of asbestos in its buildings.

This management plan has been developed in compliance with Section 5 of Ontario Regulation 654/85.

Management Program for Asbestos in Buildings

Where an inspection required under Section 7 of Ontario Regulation 654/85 or an examination under Section 5, Subsection 3 establishes that friable material containing asbestos has been used in a building as fireproofing or as acoustical or thermal insulation, the Board:

As required by Section 5, Subsection 1(a) and 1(b):

- (a) *has prepared and is maintaining on the premises a record of the location of the friable material.*
- (b) *where the Board is not the tenant or lessee of the building, will notify, in writing, the tenants or lessees, if any, at or adjacent to the location of the friable material.*

Inventory

The inventory report for each building has been undertaken in two phases. Phase 1 involved an initial visual inspection of all buildings (a total of 95 buildings) by Board employees. This was completed in September, 1989. A copy of the Phase 1 inventory has been posted in each building. Phase 2 has involved two asbestos consulting firms, Proctor & Redfern Inc. and Pinchin & Associates, which prepared an extensive physical inventory of all schools. A copy of each inventory will be posted in the building to which it pertains. In addition, all six employee groups will receive a copy of each inventory report. It is anticipated that all of the reports will eventually be placed in a database system for immediate access.

Notification of Workers/Tenants or Leasees

In accordance with Section 5, Subsection 1(b) and 1(c):

- (b) where the owner is not the tenant or lessee of the building, notify, in writing, the tenants or lessees, if any, at or adjacent to the location of the friable material.*
- (c) advise workers of the Board and workers of whose presence the Board is aware of who may work in close proximity to the friable material and who may disturb the material of its presence.*

An extensive inventory of each rental facility has been completed and a copy provided to tenants.

All custodial, maintenance and other workers who may work in proximity to and disturb asbestos insulation are to be notified of the presence of asbestos per Section 5, Subsection 1(c).

Workers shall be notified of work to be conducted in proximity to their work area that may disturb friable asbestos material per Section 3, Subsection 4.

All employees (and students, where appropriate) have been informed of the presence of asbestos-containing material (through posted inventory reports). An inventory report is posted in each building, and employees have been informed as to its location. Persons employed to do contractual work in a Board building are being instructed through written statements on work orders issued by the Board's Plant Department as well as by verbal instruction, when necessary.

The Board shall maintain records of asbestos projects, and these are stored on the premises of 220 Dundurn Street, Hamilton, Ontario (office of the Asbestos Response Team).

Training

In accordance with Section 5, Subsection 1(d), the Board shall:

- (d) institute and maintain a program for the training and instruction of every worker employed in the buildings by the Board who is likely to work in close proximity to and may disturb the friable material in:*
 - (i) the hazards of asbestos exposure,*
 - (ii) the use, care and disposal of protective equipment and clothing to be used and worn, and personal hygiene, and*
 - (iii) the work practices and procedures to be used in doing the work as prescribed by this Regulation.*

Teachers and Clerical Staff

All teachers and clerical staff who work in close proximity to asbestos-containing material have participated in a two-hour, Board-prepared asbestos education and awareness program. Training included the following:

- Legislation,
- Asbestos - uses, general and Board use, Board locations/procedures, Types I, II, and III Repair Removal Procedures.
- Health Effects - the hazards of asbestos exposure,
- Respirators, Protective Equipment - the use, care, disposal and personal hygiene, and
- Board Employee Procedures.

The awareness training program presented the procedures to follow when encountering fallen, damaged asbestos-containing material. Specific details are listed in the Asbestos Training Manual. (See Appendix "A")

Cleaning, Maintenance and Caretaking Personnel

All cleaning, maintenance and caretaking personnel received an extensive four-hour presentation. The presentation consisted of:

- Legislation,
- Asbestos - uses, general and Board use, Board locations/procedures, Types I, II, and III Repair Removal Procedures.
- Health Effects - the hazards of asbestos exposure,
- Respirators, Protective Equipment - the use, care, disposal and personal hygiene, and
- Board Employee Procedures.

The awareness training program presented the procedures to follow when encountering fallen, damaged asbestos-containing material. Specific details are listed in the Asbestos Training Manual. (See Appendix "A")

Time was allotted for group discussion and additional video materials.

New Employees

New employees will receive appropriate awareness training from the Board's Health & Safety Co-ordinator, as required.

Asbestos Response Team

The Asbestos Response Team is required to perform Type I, II and III asbestos operations. All members have participated in an extensive training program including:

Week One (Training by Asbestos Field Supervisor and invited guests including the Lung Association, Armour Protection, Willson, Safety Supply, Nilfisk, Asbestos Workers' Union):

- Legislation,
- Asbestos - uses, general and Board use, Board locations
- Types I, II, and III Repair Removal Procedures (specific work procedures to be observed for type of asbestos operation worker is required to perform).
- Health Effects - the hazards of asbestos exposure,
- Respirators (including proper fitting, limitations, inspection and maintenance, disinfection, use and care),
- Protective Equipment - the use, care, disposal and personal hygiene, and
- Board Employee Procedures.

Weeks Two and Three:

Workers spent a one-week, hands-on training under the direction and supervision of Asbestos Response foremen and McGowan Insulations. Workers were provided with written, oral and practical training on the procedures for transport and disposal of asbestos waste. Regulation 309 and the requirements of the Transportation of Dangerous Goods Regulation were covered. The Ministry of Transportation provided a morning seminar on this topic. Workers participated in a pickup run in conjunction with the asbestos foremen, field supervisor and a licensed asbestos haulage company.

In addition, all workers and foremen have attended a certified training three-day seminar by Ortech International or Monenco Consultants Ltd.

Documentation of Training

The Board shall maintain records of all employees who have participated in the Asbestos Training program which shall be stored at 220 Dundurn Street, Hamilton, Ontario (office of the Asbestos Response Team).

A notification of all training shall be forwarded to the Joint Health & Safety Committee, as required.

Training shall be presented by qualified staff managed by the Board's Health & Safety Department.

Inspection and Monitoring

In accordance with Section 5, Subsection 1(e), the Board shall:

- (e) *inspect the friable material at reasonable intervals in order to determine its condition.*

All employees have been advised to inspect their work areas as a regular routine. Employees have been provided with guidelines on what to look for when conducting an inspection. The asbestos training program included discussions, slides of typical asbestos locations and problems that may occur (i.e., roof leaks). In school facilities, teachers and office staff shall direct asbestos concerns to the school principal. Cleaning staff shall inform the caretaker/foreman. The principal/foreman shall contact the Board's Asbestos Response Team Field office. The problem will be reviewed for action by an asbestos foreman. Corrective action shall be taken as repair work will be assigned to either the Board's asbestos repair staff or an asbestos contractor.

The caretaking staff is responsible for daily inspection and to report observed damage. In specific schools where the integrity of a barrier is of particular concern, (Sir John A. Macdonald, Ainslie Wood, Sherwood, Delta, Elizabeth Bagshaw and Scott Park), the caretaker and/or foreman has been trained and instructed to monitor the area of concern, on a daily basis, and report asbestos concerns to the Asbestos Response Team office.

The Board's Asbestos Response Team has an inspection foreman that has a specific responsibility to prepare a written asbestos inspection of each building at least once per year (see Appendix "D"). Written annual inspection reports are on file in the Asbestos Response Team office. The inspection report shall be made available to the Joint Health & Safety Committee.

The Board has agreed to pay the wage of an employee who has been selected from a coalition of six employee groups represented on the Asbestos Control Committee (a subcommittee of the Joint Health & Safety Committee) to act as the worker representative for an indefinite period of time. This person is provided the opportunity to participate in joint inspections of all asbestos removal and repair work being conducted and supervised by the Asbestos Response Team.

Duties of a Tenant

Duties of a tenant or lessee do not apply to this Board. (This Board does not rent facilities from another source.)

Examination of Deteriorating Insulation

Where in a building it is readily apparent that friable material used therein as fireproofing or acoustical or thermal insulation has fallen and is being disturbed so that exposure to the friable material is likely to occur, the Board shall cause the material to be examined to establish whether the material contains asbestos.

Repair and Maintenance of Asbestos Insulation

Where the examination of deteriorating or fallen insulation discloses that the friable material contains asbestos:

- (a) the Board shall cause the fallen material to be cleaned up and removed; and
- (b) where it is readily apparent that friable material will continue to fall because of the deterioration of the fireproofing or insulation, the Board shall repair, seal or permanently enclose the fireproofing or insulation.

All asbestos problems shall be addressed by the Asbestos Response Team who are responsible for taking corrective action. The Board shall maintain records of asbestos abatement work.

An asbestos short- and long-term control plan has been developed incorporating the following criteria for hazard identification, assessment and treatment of asbestos in Board buildings:

- type of asbestos material;
- condition of asbestos-containing material;
- accessibility of asbestos-containing material; and
- use and accessibility of the area where the asbestos-containing material is found. (See Appendix "B", Appendix "C". As of March 1, 1990, the Board's priority list for major removal projects has not changed. This will be updated when the balance of inventory reports are received and evaluated.)

The Board has budgeted \$3.35 million in 1990 to complete removal, repair and maintenance of projects.

Asbestos Response Team

The Board has recently approved the Asbestos Response Team that is to:

- provide effective overall management of asbestos repair and removal;
- improve response time whenever and wherever asbestos-related concerns arise;
- co-ordinate the planned work of the Board consultants, contractors and employees involved in asbestos repair and removal;
- work together with the worker representative.

In accordance with Section 16, the Board shall:

For each worker working in a Type II operation or a Type III operation shall complete an asbestos work report in Form 1 for each such worker at least once in each twelve-month period and immediately upon the termination of the employment of the worker, and the employer shall forthwith forward the completed asbestos work report to the Chief Physician and give a copy to the worker.

Reporting Procedure of a Potential Asbestos Problem

All employees are instructed to inform their supervisor, foreman or principal immediately.

The person in charge of the work area or building is responsible for informing the Asbestos Response Team of the problem.

The Asbestos Response Team Field Supervisor will assign a foreman to investigate the problem and advise corrective action.

Asbestos Control Committee

The Board is committed to meeting regularly with the Asbestos Control Committee - a subcommittee of the Joint Health & Safety Committee.

Asbestos Steering Committee

Members of Senior Management (Associate Director, Superintendents of Plant, Human Resources and Finance) and the Project Manager, make up the committee. Their task is to monitor the Asbestos Response Team and report to the Trustees for the Hamilton Board of Education.

Review of the Management Plan

The management plan is designed to be a comprehensive guideline. To maintain its accuracy and relevance, it is recommended that this plan be reviewed annually by the Asbestos Steering Committee in consultation with the Asbestos Control Committee.

Appendices Attached to this Management Plan

- "A" - Asbestos Training Manual
- "B" - Evaluation
- "C" - Short- and Long-term Repair and Maintenance Asbestos Control Plan
- "D" - Annual Board Inspection of Buildings
- "E" - Checklist
- * "F" - Inventory Summary (not included in this package)

This management plan has been prepared in consultation with the Asbestos Control Committee, Asbestos Response Team Management, the Board's Health & Safety Co-ordinator, the Board's Asbestos Steering Committee, Pinchin & Associates, and the Ontario Ministry of Labour - Industrial Branch.

William K. Ferris, Project Manager
Asbestos Response Team
The Board of Education for the City of Hamilton
1990 04 23
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- * The Inventory Summary will be available upon request after May 31, 1990.



THE BOARD OF EDUCATION
FOR THE CITY OF HAMILTON

ASBESTOS TRAINING PROGRAM

ASBESTOS PRESENTATION

A. Introduction

B. Legislation

C. Asbestos: Uses
General and Board Use
Board Locations/Procedures
Types I, II, III
Repair Removal Procedures

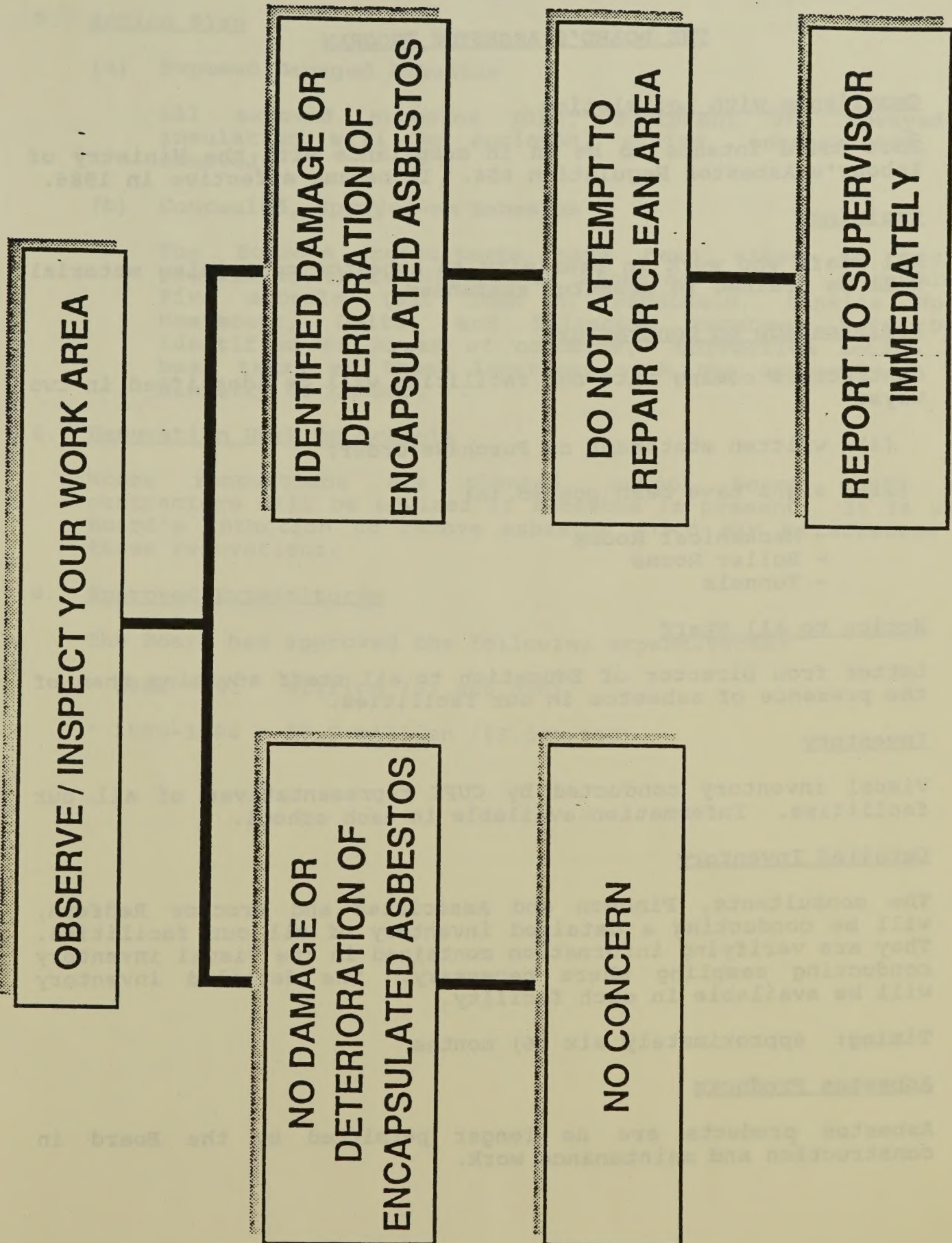
D. Health Effects

E. Respirators, Protective Equipment

F. Board Employee Procedure

Rules for Working in Proximity to Encapsulated Asbestos

1. Report all damaged encapsulation immediately to your Principal.
2. Do not attempt to repair damaged encapsulation yourself.
3. Do not clean up fallen suspected asbestos material. This must be done by trained personnel following specific procedures.
4. Do not disturb ceiling tiles or sprayed fireproofing on beams or pipes. This can only be done after verification that the procedure is safe. Call the Board's Plant Department (extension 245) for advice.
5. If a significant amount of damaged asbestos material is exposed, the area must be isolated until repair can be completed. Your Principal will get assistance/direction on this matter from the Board's Plant Department (extension 245).



THE BOARD'S ASBESTOS PROGRAM

1. Compliance with Legislation

This Board intends to be in compliance with the Ministry of Labour's Asbestos Regulation 654. It became effective in 1986.

2. Training

All staff who work in proximity to asbestos containing material will be trained in asbestos awareness.

3. Notification to Contractors

Contractors coming into our facilities will be identified in two ways:

(i) written statement on Purchase Order;

(ii) signs have been posted in:

- Mechanical Rooms
- Boiler Rooms
- Tunnels

4. Notice to All Staff

Letter from Director of Education to all staff advising them of the presence of asbestos in our facilities.

5. Inventory

Visual inventory conducted by CUPE representatives of all our facilities. Information available in each school.

Detailed Inventory

The consultants, Pinchon and Associates and Proctor Redfern, will be conducting a detailed inventory of all our facilities. They are verifying information contained in the visual inventory conducting sampling where necessary. The detailed inventory will be available in each facility.

Timing: approximately six (6) months

6. Asbestos Products

Asbestos products are no longer permitted by the Board in construction and maintenance work.

7. Action Plan

(a) Exposed Damaged Asbestos

All exposed asbestos pipe, equipment and sprayed-on insulation will be enclosed, sealed, encapsulated, or removed.

(b) Concealed, Sprayed-on Asbestos

The Board's consultants have been asked to review facilities where sprayed-on asbestos may be a problem. Five schools (Sir John A. Macdonald, Ainslie Wood, Westmount, Delta, and Elizabeth Bagshaw) have been identified as areas of concerns. Corrective action has been taken at these locations with the approval of the Ministry of Labour.

8. Renovation Work to Schools

Where renovations are planned, school board staff and contractors will be advised if asbestos is present. It is this Board's intention to remove asbestos which may be affected by these renovations.

9. Approved Expenditures

The Board has approved the following expenditures:

- 1989 - \$1. million (\$1,000,000)
- 1990-1994 - \$7.5 million (\$7,500,000)

The evaluation of accessibility, condition and location of the asbestos-containing materials determine the action required as per the following:

EVALUATION MATRIX LEGEND

- S - SHORT TERM ACTION** (Complete within 1 year)
M - MEDIUM TERM ACTION (Start when all S work is complete or when work occurs affecting the asbestos)
L - LONG TERM ACTION (Start when all M work is complete or when major work occurs affecting the asbestos)

REMOVE - Remove asbestos-containing materials to reduce risk of disturbance.

REMOVE *1 - Remove asbestos-containing materials when access for maintenance is required.

REMOVE *2 - Remove asbestos-containing materials at locations where accidental damage is likely.

REMOVE *3 - Remove asbestos-containing materials in conjunction with a major renovation or refit project.

REPAIR - Repair asbestos-containing materials to GOOD.
(After repairs condition goes from FAIR to GOOD)

SURVEILLANCE - On going review of asbestos management program confirming the utilization of appropriate asbestos procedures for ceiling entry and maintenance work by Board staff and outside contractors. Includes periodical inspection of the condition of the asbestos-containing materials, and implementation of action as required if materials condition goes from GOOD to FAIR or POOR.

ACCESS	CONDITION			
		POOR	FAIR	GOOD
READY (A)	S	REMOVE	REMOVE	REMOVE *2
	S	-	-	SURVEILLANCE
	L	-	-	REMOVE *1 *3
READY (B)	S	REMOVE	REPAIR	SURVEILLANCE
	M	-	(GO TO (B) GOOD)	SURVEILLANCE
	L	-	-	REMOVE *1 *3
OCCASIONAL (C)	S	RESTRICT ACCESS	RESTRICT ACCESS	SURVEILLANCE
	M	REMOVE *1	REPAIR	SURVEILLANCE
	L	-	(GO TO (C) GOOD)	REMOVE *1 *3
NO ACCESS (D)		NO ACCESS CANNOT BE INSPECTED	NO ACCESS CANNOT BE INSPECTED	NO ACCESS CANNOT BE INSPECTED
	L	REMOVE *1 *2	REMOVE *1 *2	REMOVE *1 *2

Proposed Asbestos Control Plan
(Short-range)

Sir John A. Macdonald (July-August, 1990) - removal of asbestos from the 2nd and 5th floor ceilings and from the auditorium stage, fan room, climate control and air intake room. Hepa filter banks have been installed to filter all supply air.

Sir Winston Churchill (July-August, 1990) - removal of asbestos from the auditorium foyer, fan room and make up room ceilings.

Cardinal Heights (July-August, 1990) - removal of asbestos texture coated materials from ceilings in hallways, classrooms and washrooms.

Scott Park (July-August, 1990) - in 1990, it is planned to remove asbestos from the stairwell.

Delta (July-August, 1990) - 4th floor fan room. Hepa filter banks have been installed to filter all supply air.

Delta (1991) - asbestos shall be removed from the 1st and 2nd floor hallways, gym storage areas, 4th floor hallway and music room.

Elizabeth Bagshaw (1990) - in 1990, it is planned to maintain the existing asbestos insulation in good condition. Hepa filter banks have been installed to filter all supply air. Inventory information is being shared with the Hamilton-Wentworth Roman Catholic Separate School Board in preparation for their occupancy.

Georges P. Vanier (March, 1990) - the texture coat has been removed from the foyer.

Ainslie Wood (information to be obtained)

Albion (December, 1989, April, 1990) - hall ceilings, pipe wrap as per requirements of renovation work.

Scott Park (1991) - it is planned to remove asbestos from the part of the 4th and 5th floor ceiling spaces.

Warehouse - 220 Dundurn Street (July-August, 1990) - it is planned to permanently enclose sprayed beams in Room 7 and the two fan rooms.

Other Identified Repairs as of March 1, 1990 - in addition to the above-noted projects there are a number of minor repairs that have been proposed for completion in 1990.

Unidentified Repairs as of March 1, 1990 - it is anticipated that in addition to the above-mentioned projects, there will be numerous day-to-day problems that will arise and require action in 1990. Although unknown at this time, our experience of the past year indicates that additional funds may be required for this purpose.

Capital Projects (1990) - asbestos repair and removal work may be required in connection with the major renovations and additions scheduled for 1990. This work will be included in the scope of work for these projects and the additional asbestos repair and removal costs will be reflected in the total project cost.

Tentative Schedule of Major Repair Projects
(as of March 1, 1990)

School	1990	1991	1992	1993	1994
Macdonald	X				
Churchill	X				
Cardinal Heights	X				
Delta	X	X			
Scott Park	X	X			
Ainslie Wood	X	X	X	X	
Dundurn	X	X			
Westmount					X

Note:

This schedule was based on information as of December 1, 1989 and is subject to review and revision upon receipt of consultants' inventory reports.

Hamilton Board of Education
Annual Inspection List (Commencing March, 1990)

January	Holbrook, Southview, Glendale, Albion, Dundurn
February	Chedoke, Mountview, Southview
March	James MacDonald, Sir Allan MacNab, Queensdale, Ridgemount, Seneca, Westwood, Dalewood, Fairview
April	Dr. J. Edgar Davey, Tweedsmuir, Queen Victoria, Prince Philip, Earl Kitchener, Hess Street, Briarwood, Delta
May	Parkview, King George, Adelaide Hoodless, Stinson Street, Fairfield, Lloyd George, Gibson, Robert Land, Memorial, Queen Mary
June	Elizabeth Bagshaw, Red Hill, Glen Brae, Glen Echo, Rosedale, Sir Isaac Brock, Ryckman's Corners, Lincoln Alexander
July	Barton, Richard Beasley, Sherwood, Peace Memorial, Sherwood, Burkholder Drive, Franklin Road, Pauline Johnson, Cardinal Heights
August	Hill Park, Linden Park, Sir Winson Churchill, Viscount Montgomery, C.B. Stirling, Vern Ames, Hampton Heights, Huntington Park, Sir John A. Macdonald, Ainslie Wood
September	Bennetto, Centennial, Scott Park, Prince of Wales, A.M. Cunningham, W.H. Ballard, Sanford Avenue, Central
October	Hillcrest, Hillsdale, Lake Avenue, Parkdale, Roxborough Park, Woodward, Caledon, Westview, Westmount, Buchanan Park
November	Norwood Park, R.A. Riddell, Lisgar, Lawfield, Vincent Massey, Fernwood Park, Crestwood, Thornbrae
December	G.P. Vanier, G.R. Allan, Allenby, Ryerson, Westdale, Strathcona, Eastmount Park, G.L. Armstrong

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CHECKLIST — ASBESTOS MANAGEMENT PROGRAM

The following checklist is designed to help ensure that an effective Asbestos Management Program is in force.

1. GENERAL INFORMATION

- | | Yes | No |
|--|-------------------------------------|--------------------------|
| a) Is there friable asbestos in the workplace? | ☒ | ☐ |
| b) Is there information available telling workers where friable asbestos is located in their workplace | ☒ | ☐ |

2. ASBESTOS MANAGEMENT PROGRAM

Documentation must be available to support any "yes" answer. If friable asbestos exists in the workplace, please indicate if there are documents in each school that:

- | | | |
|---|-------------------------------------|--------------------------|
| a) identify exactly where the asbestos can be found | ☒ | ☐ |
| b) identify the type of asbestos | ☒ | ☐ |
| c) identify which employees are potentially exposed | ☒ | ☐ |
| d) notify employees who may disturb the material | ☒ | ☐ |
| e) confirm that a training program exists in written form that explains: | ☐ | ☐ |
| 1. what training was provided, to whom and when | ☒ | ☐ |
| 2. the hazard of asbestos exposure | ☒ | ☐ |
| 3. the use, care and disposal of personal protective equipment | ☒ | ☐ |
| 4. proper work practices and procedures | ☒ | ☐ |
| 5. the types of asbestos operations to be performed by maintenance/custodial staff if any | ☒ | ☐ |
| 6. the work practices, procedures and personal protective equipment needed for each type as specified by the regulation | ☒ | ☐ |

Please complete reverse side

		Yes	No
7.	standard operating procedures for each operation involving <u>potential</u> exposure to friable asbestos	☒	☐
f)	record regular (recommended minimum annual) inspections of friable asbestos and its condition	☒	☐
g)	state that prompt clean-up of fallen/disturbed material be conducted	☒	☐
h)	record clean up operations including class of removal, what equipment was used and what disposal method was utilized	☒	☐
i)	state that where friable asbestos exists in a condition where it is falling or will continue to fall because of the extent of deterioration and/or damage, that it is repaired, sealed, permanently enclosed or removed, and that such operations are recorded	☒	☐
j)	state that when any work, including contract work, is to be carried out in an area where friable asbestos is confirmed, that a report is produced	☒	☐
k)	ensure all asbestos operations are classified as Type I, II or III, and that the Ministry of Labour, Construction Health and Safety Branch will be notified of all Type III operations.	☒	☐

1955 10 05

To the Chairman and Members,
Operations Management Committee,
Board of Education,
Washington, D.C.

Re: School No. 27

As part of the 1955 Capital Building Budget, the Board approved an estimated cost of \$4,575,000 for the construction of an elementary school in Block 27. Subsequently, tenders were advertised for the above project and the following prices were received:

General Construction Limited	\$4,575,000
Wells-Belmont Contracting Limited	4,575,000
Coastal Bros. Limited	4,575,000
Canadian Engineering & Contracting Limited	4,575,000
Wells-Belmont Contracting Limited	4,575,000
Wells-Belmont Contracting Limited	4,575,000
Wells-Belmont Contracting Limited	4,575,000
Wells-Belmont Contracting Limited	4,575,000
Wells-Belmont Contracting Limited	4,575,000
Wells-Belmont Contracting Limited	4,575,000

The Superintendent of Plans recommends that the tender of Wells-Belmont Contracting Limited be accepted, that a contract be awarded in the amount of \$4,575,000 and that application for final approval be submitted to the Ministry of Education and Ontario Municipal Board (O.M.B.).

Tender	\$4,575,000
Architectural, Engineering Fees, Permit & Contingency	150,000
Permits & Equipment	150,000

Total Estimated Cost of Project \$4,875,000

Recommendation

(a) That a contract be awarded to Wells-Belmont Contracting Limited in the amount of \$4,575,000 for the construction of a new elementary school in Block 27.

Prepared and submitted by: E. J. O'Leary,
Superintendent of Plans.
Approved by: E. J. O'Leary,
Director of Education & Research.

1990 10 09

To the Chairman and Members,
Operations Management Committee,
Board of Education,
Hamilton, Ontario.

Re: Tenders Block 87 School

As part of the 1990 Capital Building Budget, the Board approved an estimated cost of \$4,972,000 for the construction of an elementary school in Block 87. Subsequently, tenders were advertised for the above project and the following prices were received:

Carosi Construction Limited.	\$4,860,000
Martin-Stewart Contracting Limited	4,948,000
Cochren Bros. Limited	4,969,000
Canadian Engineering & Contracting Limited	4,999,000
Valley Town Construction Limited	4,999,000
Demik Construction Limited	5,070,000
G. S. Wark Limited	5,109,000
Harm Schilthuis and Sons Limited	5,194,873

The Superintendent of Plant recommends that the tender of Carosi Construction Limited be accepted, that a contract be awarded in the amount of \$4,860,000 and that application for final approval be submitted to the Ministry of Education and Ontario Municipal Board (O.M.B.).

Tender	\$4,860,000
Architectural/Engineering Fees, Permit & Contingency..	656,000
Furniture & Equipment.....	<u>168,000</u>

Total Estimated Cost of Project\$5,684,000.

Recommendation:

(a) That a contract be awarded to Carosi Construction Limited in the amount of \$4,860,000 for the construction of a new Elementary School in Block 87.

Prepared and Submitted by: R. T. Orlando,
Superintendent of Plant.

Approved by: K. A. Rielly,
Director of Education & Secretary.

Board of Education
Hamilton, Ontario
1950 15 02

TO THE CHAIRMAN AND MEMBERS,
OPERATIONS MANAGEMENT COMMITTEE,
Board of Education,
Hamilton, Ontario.

Ladies and Gentlemen:

Re: Year-end Holiday

It is recommended that the year-end holiday schedule for the secondary school system, the Area Office, and the Education Centre Office, be moved to the April meeting of the Board, be revised in accordance with the following schedule:

- Monday, December 14, 1950 - Closed
- (Previously approved as 11:00 noon closing)
- Tuesday, December 15, 1950 - Christmas Day
- Wednesday, December 16, 1950 - Boxing Day
- Thursday, December 17, 1950 - Closed
- (Previously approved as 12:00 noon closing)
- Friday, January 1, 1951 - New Year's Day

Similar arrangements will also apply for operating staff of the Board.
Respectfully submitted,

K. A. Kelly,
Director of Education
and Secretary.

Board of Education
Hamilton, Ontario
1990 10 09

TO THE CHAIRMAN AND MEMBERS,
OPERATIONS MANAGEMENT COMMITTEE,
Board of Education,
Hamilton, Ontario.

Ladies and Gentlemen:

Re: Year-end Holidays

It is recommended that the year-end Holiday Schedule for the Secondary School offices, the Area offices, and the Education Centre offices, approved at the April meeting of the Board, be revised in accordance with the following schedule:

Monday, December 24, 1990	- Closed (previously approved as 12:00 Noon Closing)
Tuesday, December 25, 1990	- Christmas Day
Wednesday, December 26, 1990	- Boxing Day
Monday, December 31, 1990	- Closed (previously approved as 12:00 Noon Closing)
Tuesday, January 1, 1991	- New Year's Day

Similar arrangements will also apply for operating staff of the Plant Department.

Respectfully submitted,

K. A. Rielly,
Director of Education
and Secretary.

REPORT OF THE AIDS POLICY COMMITTEE

Present: Mr. J. Evans (Chairman), Mr. J. Rogers and E. Stewart

Also Present: Thomas Clark

Officer Present: B. Williams (Representative of Program)
E. Evans (Representative of Information Management Services)
J. Williams (Public Health Officer)
B. Rogers (Information Officer)

The Committee recommends:

GENERAL

- (a) That the AIDS Policy, as revised, be approved as presented.
- (b) That a comprehensive AIDS Policy for our school system be developed.

- a policy statement
- a communication plan and
- an in-service plan

be prepared by the AIDS Policy Committee and that the presentation to the Operations Management Committee by February, 1981.

Respectfully submitted,

J. Evans
Chairman

Committee Room
1980 09 18

*A copy of this Policy was attached to the agenda of the
AIDS Policy Committee meeting of 1980 09 18.

REPORT OF THE
AIDS POLICY COMMITTEE

Present: Mrs. J. Deans (Chairman); Trustees Rogers and R. Stewart.

Also

Present: Trustee Clarke.

Officials

Present: D. Skidmore (Superintendent of Program)
R. Kawai (Superintendent of Information Management Services)
J. DiLiberto (Delta Secondary School)
N. Forster (Information Officer)

The Committee recommends:

GENERAL

- (a) That the *AIDS Policy, as revised, be approved as presented.
- (b) That a comprehensive AIDS Policy for our school system including:
 - a policy statement
 - a communication plan and
 - an in-service plan

be prepared by the AIDS Policy Committee and staff for presentation to the Operations Management Committee by February, 1991.

Respectfully submitted,

J. Deans
Chairman

Committee Room,
1990 09 26

*A copy of this Policy was attached to the agenda of the
AIDS Policy Committee meeting of 1990 09 26.

COMMITTEE TO STUDY THE FUTURE MAKING NEEDS - EDUCATION CENTER
REPORT OF THE

Presented by Mr. J. F. Farnsworth (Chairman), Trustees Henry A. Stewart and Charles

Allen

Trustees James

W. B. Smith

W. B. Smith (Director of Education and Research)
F. B. Smith (Superintendent of Finance and Treasurer)
H. B. Smith (Information Officer)

The Committee recommends:

GENERAL

(a) That the Director of Education and Research, in cooperation with City and State officials, develop a plan for the future of the institution. After a study of the needs of the community, the Board has decided to assign other persons at this time to the situation of the property.

Respectfully submitted,

J. F. Farnsworth
Chairman

Committee Room,
1905 in 19

REPORT OF THE
COMMITTEE TO STUDY THE FUTURE PARKING NEEDS - EDUCATION CENTRE

Present: Mr. J. Penner (Chairman), Trustees Korz, A. Stewart and Clarke.

Also

Present: Trustee Lowe.

Officials

Present: K. Rielly (Director of Education and Secretary)
P. Shewfelt (Superintendent of Finance and Treasurer)
N. Forster (Information Officer)

The Committee recommends:

GENERAL

(a) That the Director of Education and Secretary correspond with City Hall officials thanking them for their proposal and indicating that, after a closer study of their recommendations, this Board has decided to explore other options at this time re the utilization of its property.

Respectfully submitted,

J. Penner
Chairman

Committee Room,
1990 10 03

REPORT OF THE
SPECIAL EDUCATION ADVISORY COMMITTEE

Present: William A. Bishop (Chairman), Thomas D. Bennett and Charles
Madame Justice, David G. O'Connor, Eric O'Connor, John and John W.
Bishop

Also Present: A. R. R. (President, Association) and D. J. (Vice
President, Association)

Officers Present: D. J. (President of the Association), E. O'Connor
(Vice-President of the Association) and E. J. (Secretary of the Association)

The Committee recommends:

RECOMMENDATIONS

(a) That the report on the Special Education Report 1967-1968 be accepted
for information.

Respectfully submitted,

J. Bishop
Chairman

Meeting Room
1968-03-19

A copy of this report is attached to the minutes of the
Special Education Advisory Committee meeting of 1968-03-19.

These relate to the October meeting of the
Operations Management Committee.

**REPORT OF THE
SPECIAL EDUCATION ADVISORY COMMITTEE**

Present: Trustee J. Bishop (Chairman); Trustees Desmarais and Clarke; Mesdames Dalziel, Dennis, Oommen, Riis Culver, Schram and Trott; Dr. Marshall.

Also Present: A. Kunc (Hamilton Principals' Association) and B. Jazvac (Hamilton Secondary School Principals' Council).

Officials Present: D. Skidmore (Superintendent of Program), R. Orlando (Superintendent of Plant) and R. Adams (Co-ordinator Special Education).

The Committee recommends:

GENERAL

(a) That the Update on the *Accessibility Report 1990-1991 be received for information.

Respectfully submitted,

J. Bishop,
Chairman

Meeting Rooms,
1990 09 19

*A copy of this report is attached to the minutes of the Special Education Advisory Committee meeting of 1990 09 19.

Please retain for the October meeting of the
Operations Management Committee.

Hamilton Board of Education,
100 Main Street West,
Hamilton, Ontario
1990 10 09

To the Chairman and Members,
Operations Management Committee,
Hamilton Board of Education

Ladies and Gentlemen:

ELEMENTARY/SECONDARY

I have the the honour to present the following recommendations for your approval:

- (a) That the following trip requests be approved:
 - (i) Elizabeth Bagshaw, Grade 7, Ottawa, 1991 02 04-06 (Monday to Wednesday)
 - (ii) George L. Armstrong, Grade 8, Quebec City, Quebec, 1991 05 21-24 (Tuesday to Friday)
 - (iii) OFSAA, Grades 9-OAC, Girls' Field Hockey, Scarborough, 1990 11 01-03 (Thursday to Saturday)
 - (iv) OFSAA, Grades 9-OAC, Cross Country, London, 1990 11 03 (Saturday)
 - (v) OFSAA, Grades 9-OAC, Boys' AAA Volleyball, Brantford, 1990 11 23-24 (Friday to Saturday)
 - (vi) OFSAA, Grades 9-OAC, Girls' AAA Basketball, Sarnia, 1990 11 30-12 02 (Friday to Sunday)
 - (vii) OFSAA, Grades 9-OAC, Nordic Skiing, Barrie, 1991 02 29-03 01, (Thursday to Friday)
 - (viii) OFSAA, Grades 9-OAC, Alpine Skiing, Ottawa, 1991 02 28-03 01 (Thursday to Friday)
 - (ix) OFSAA, Grades 9-OAC, GHAC Swim Reps, Etobicoke, 1991 03 01-02 (Friday to Saturday)
 - (x) OFSAA, Grades 9-OAC, Girls' AAA Volleyball, Sarnia, 1991 03 07-08 (Thursday to Friday)
 - (xi) OFSAA, Grades 9-OAC, Boys' AAA Basketball, Sudbury, 1991 03 07-09 (Thursday to Saturday)
 - (xii) OFSAA, Grades 9-OAC, Boys' Hockey, London, 1991 03 21-23 (Thursday to Saturday)
 - (xiii) OFSAA, Grades 9-OAC, Wrestling, Windsor, 1991 04 19-20 (Friday to Saturday)

- (xiv) OFSAA, Grades 9-OAC, Girls' Gymnastics, St.. Catharines, 1991 04 26-27 (Friday to Saturday)
- (xv) OFSAA, Grades 9-OAC, Badminton, Sault Ste. Marie, 1991 05 03-04 (Friday to Saturday)
- (xvi) OFSAA, Grades 9-OAC, Boys' Soccer, St. Catharines, 1991 05 30-31 (Thursday to Friday)
- (xvii) OFSAA, Grades 9-OAC, Track and Field, Sudbury, 1991 05 31-06 01 (Friday to Saturday)
- (xviii) Dawn Patrol, Special Education, Canterbury Hills, 1991 05 07-09 (Tuesday to Thursday)
- (xix) Glendale, Grades 11-12, Educational Exchange, Northampton, England, 1991 03 05-18 (Tuesday to Monday -- includes the Winter Break)
- (xx) Hill Park, Grade 11, Niagara Falls, Canada and U.S.A., 1990 10 23 (Tuesday)
- (xxi) Sir Allan MacNab, Grade 12, Stratford, 1990 10 23, Tuesday)
- (xxii) Sir John A. Macdonald, Grades 9-OAC, Quebec City, Quebec, 1991 05 22-25 (Wednesday to Saturday)
- (xxiii) Westmount, Grades 9-OAC, Horseshoe Valley, 1991 01 11 (Friday)
- (xxiii) Westmount, Grades 9-OAC, Horseshoe Valley, 1991 02 22 (Tuesday)

Respectfully submitted,

K. A. Rielly,
Director of Education
and Secretary

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URBAN/MUNICIPAL

1990

A G E N D A

OPERATIONS MANAGEMENT COMMITTEE

1990 11 06

[B. of Ed.]

Confirmation of the minutes of the 1990 10 09 meeting.

GENERAL

URBAN MUNICIPAL

NOV 12 1990

BUSINESS ARISING OUT OF THE MINUTES:

GOVERNMENT DOCUMENTS

1. Asbestos Update
2. Debentures - Block 72 School - Pages 1 and 2
3. Debentures - Block 87 School - Pages 3 and 4
4. Goods and Services Tax - Pages 5 to 68

NEW BUSINESS:

1. Report on Short Term Investments - Pages 69 to 75
2. Cash Flow - Pages 76 to 79
3. Renewal of Insurance Policies - Pages 80 to 82
4. Request from the City of Hamilton to establish a Senior Citizens' Drop-In Centre - Lake Avenue School property (referred by Board, Oct/90) - Pages 83 to 85
5. Report of the Committee to Study the Budget Review Process
6. Report of the Supervised Alternative Learning for Excused Pupils Committee - Pages 86 and 87
7. Report of the Accommodation Committee
8. Quarter Century Club Dinner (requested by Trustee Clarke)

ELEMENTARY/SECONDARY

NEW BUSINESS:

1. Recommendations of the Director of Education - Page 88
2. Report of the Name Search Committee - Block 87 - Page 89

Education Centre,
100 Main Street West,
Hamilton, Ontario.

1990 11 06

To the Chairman and Members,
Operations Management Committee,
Board of Education,
Hamilton, Ontario.

Ladies and Gentlemen:

RE: Block 72 - Debenture Financing

Block 72 was approved to be financed by debentures in February, 1990 and the contract was awarded in September, 1990.

Final approval for this project has now been received from the Ministry of Education and our application has been submitted to the Ontario Municipal Board (O.M.B.).

	'000		
<u>Project Summary</u>	<u>Construction</u>	<u>Equipment</u>	<u>Total</u>
Tender, Fees and Permit	\$ 4,465,000	\$ 160,000	\$ 4,625,000
Debenture, O.M.B.	23,000	--	23,000
Cost of Project	4,488,000	160,000	4,648,000
Provincial Grants	<u>1,918,000</u>	<u>72,000</u>	<u>1,990,000</u>
Net Cost of Project	<u>2,570,000</u>	<u>88,000</u>	<u>2,658,000</u>

Prior to the Development Charges Act (Lot Levies), the provincial grants would have been approximately \$2,738,000., an increase of \$748,000.

The net cost of construction and equipment are recommended to be financed from debentures and capital reserves respectively.

R E C O M M E N D A T I O N :

- (a) **THAT PURSUANT** to the provisions of Part VIII, Section 208, sub-section 1, of the Education Act, The Board of Education for the City of Hamilton hereby makes application to the Regional Municipality of Hamilton-Wentworth for the firm net sum of two million and five hundred and seventy thousand dollars (\$2,570,000) for a new school located in Block 72 (Gurnett Neighbourhood) in the City of Hamilton.

AND FURTHER REQUESTS that said money be raised by the sale of debentures of the said Regional Municipality of Hamilton-Wentworth with repayment terms not to exceed twenty (20) years, and that the appropriate bylaw for the said purpose be passed by the Council of the said Regional Municipality.

- (b) **THAT OTHER COSTS**, including furniture and equipment be financed from capital reserves.

Prepared by: Greg Rutledge, Controller

Submitted by: Paul E. Shewfelt,
Superintendent of Finance and Treasurer

Approved by: Keith A. Rielly, Director of Education and Secretary.

Education Centre,
100 Main Street West,
Hamilton, Ontario.

1990 11 06

To the Chairman and Members,
Operations Management Committee,
Board of Education,
Hamilton, Ontario.

Ladies and Gentlemen:

RE: Block 87 - Debenture Financing

Block 87 was approved to be financed by debentures in February, 1990 and the contract was awarded in October, 1990.

Final approval for this project has now been received from the Ministry of Education and our application has been submitted to the Ontario Municipal Board (O.M.B.).

	'000		
<u>Project Summary</u>	<u>Construction</u>	<u>Equipment</u>	<u>Total</u>
Tender, Fees and Permit	\$ 5,516,000	\$ 168,000	\$ 5,684,000
Debenture, O.M.B.	30,000	--	30,000
Cost of Project	5,546,000	168,000	5,714,000
Provincial Grants	<u>2,259,000</u>	<u>80,000</u>	<u>2,339,000</u>
Net Cost of Project	<u>3,287,000</u>	<u>88,000</u>	<u>3,375,000</u>

Prior to the Development Charges Act (Lot Levies), the provincial grants would have been approximately \$3,245,000., an increase of \$906,000.

The net cost of construction and equipment are recommended to be financed from debentures and capital reserves respectively.

R E C O M M E N D A T I O N :

- (a) **THAT PURSUANT** to the provisions of Part VIII, Section 208, sub-section 1, of the Education Act, The Board of Education for the City of Hamilton hereby makes application to the Regional Municipality of Hamilton-Wentworth for the firm net sum of three million and two hundred and eighty seven thousand dollars (\$3,287,000) for a new school located in Block 87 (Barnstown Neighbourhood) in the City of Hamilton.

AND FURTHER REQUESTS that said money be raised by the sale of debentures of the said Regional Municipality of Hamilton-Wentworth with repayment terms not to exceed twenty (20) years, and that the appropriate bylaw for the said purpose be passed by the Council of the said Regional Municipality.

- (b) **THAT OTHER COSTS**, including furniture and equipment be financed from capital reserves.

Prepared by: Greg Rutledge, Controller

Submitted by: Paul E. Shewfelt,
Superintendent of Finance and Treasurer

Approved by: Keith A. Rielly, Director of Education and Secretary.

Education Centre
100 Main Street West
Hamilton, Ontario

1990 11 06

To the Chairman and Members
Operations Management Committee
The Hamilton Board of Education
Hamilton, Ontario

Ladies and Gentlemen:

Re: The Goods and Services Tax (G.S.T.)

Since the last presentation to O.M.C. on March 6, 1990 a number of issues have been clarified surrounding the G.S.T. implications on the Hamilton Board of Education.

The Board will be paying G.S.T. on virtually all purchased products and services! A rebate percentage of 68% has been confirmed by the Federal Minister of Finance for Boards of Education. This rebate is designed to offset Federal Sales Tax exemptions previously enjoyed and to provide a cost neutral effect on Boards of Education. Examples of previously exempted items are printing, photocopier paper and unupholstered furniture. Salaries, wages and benefits are not subject to G.S.T.

On October 18 and 19, the Finance Department organized a two day G.S.T. awareness workshop in the Education Centre. Many departments and school representatives attended a two hour overview, followed by an opportunity to discuss the G.S.T. implications in their area of responsibility with a representative from Pannell, Kerr, Mac Gillivray.

We are developing a reporting system to record G.S.T. paid and collected in order to apply for the rebate/input tax credits. The major issues are to identify our total monthly expenditures subject to G.S.T. for rebate purposes and the G.S.T. collected on our commercial activities (rentals, parking and non-credit courses). Until we finalize a method, staffing implications cannot be determined.

School fund raising is another area that will be affected by this legislation. Depending on the dollar volume, individual schools and parent groups will have to register and be responsible to collect the G.S.T. and apply for input tax credits. This will likely require each school to keep detailed accounting records.

A letter will be sent to organizations who rent our facilities to advise them of our requirement to charge G.S.T. on most rentals.

Attached is a summary of the legislation as it affects School Boards. This package was prepared by the Calgary Board of Education and is an excellent reference. The booklet was distributed at the Association of School Business Officials International Conference in Toronto on October 16, 1990.

RECOMMENDATION: That this report be received for information.

Prepared by: G. S. Hardman
Purchasing Manager

Submitted by: P. E. Shewfelt
Superintendent of Finance and Treasurer

Approved by: K. A. Rielly
Director of Education and Secretary

/ld
Encl.



Calgary Board of Education

DIVISION OF FINANCE - BUSINESS ADMINISTRATION

GOODS & SERVICES TAX

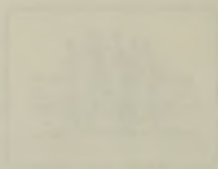
Presentation to

**Association of School Business Officials
International**

Canadian Session

Toronto, Ontario

Chuck Willey
C. W. WILLEY
SUPERINTENDENT, DIVISION OF FINANCE
BUSINESS ADMINISTRATION & TREASURY
October 16, 1990



Ministry of Finance

Director of Finance - Tax Services Division

GOODS & SERVICES TAX

Introduction

Association of Solicitors, Business Officials
International

Canadian Session

Toronto, Ontario

October 16, 1990



Calgary Board of Education

DIVISION OF FINANCE - BUSINESS ADMINISTRATION

Commitment to Service

Education Centre Building, 515 Macleod Trail S.E.,
Calgary, Alberta T2G 2L9, Telephone: 294-8372 (Area Code 403)

October 4, 1990

ACKNOWLEDGEMENTS

These presentation notes and "Activities List" are based primarily on the work of John Bowes, C.A., Director of Financial Services, Calgary Board of Education. John has not only provided strong leadership in developing our responses to the GST initiatives, but has also acted as a primary resource to the Canadian School Trustees' Association in their negotiations with the federal Finance Department to secure for school authorities a rebate of 68% of the GST paid on their purchases. John was ably assisted by the extensive research of Pauline Wong, recently promoted to Revenue Officer, and Vicki Herd, CMA, our new Commodity Tax Coordinator. Other members of the GST Implementation Committee, the Director of Purchasing Services, the Senior Internal Auditor and the Associate Superintendent of Finance also contributed to putting together our response.

C. W. WILLS
SUPERINTENDENT, DIVISION OF FINANCE
-BUSINESS ADMINISTRATION & TREASURER



Calgary Board of Education

200-2000 17th Avenue S.W. Calgary, Alberta T2C 1A1

Telephone: (403) 243-1111

Telex: 243111 CBED

Facsimile: (403) 243-1111

October 4, 1980

ACKNOWLEDGEMENTS

These presentation notes and activities list are based primarily on the work of John Brown, C.A., Director of Financial Services, Calgary Board of Education. John has not only provided strong leadership in developing our response to the GST initiative, but has also acted as a primary resource to the Canadian School Trustees' Association in their negotiations with the federal Finance Department to secure for school authorities a rebate of 50% of the GST paid on their purchases. John was also assisted by the Finance Committee of the Board, recently composed of Lawrence O'Brien, and Victor Ford, CMA, our new Comptroller. Other members of the GST Implementation Committee, the Director of Purchasing Services, the Capital Internal Auditor and the Associated Superintendent of Finance also contributed to putting together our response.

C. W. Willis
SUPERINTENDENT, DIVISION OF FINANCE
-BUSINESS ADMINISTRATION & TREASURY

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On April 10, 1990, the House of Commons passed Bill C-92, the
Legislation to Implement the Goods and Services Tax (GST) at a rate
of 7% effective January 1, 1991.

The Bill has received second reading in the Senate and after being
referred to the Senate Committee on Trade, Banking and Finance has
now been returned to the Senate for third and final reading. Revenue
Canada will not issue official interpretations of the proposed bill until
it is passed into law.

INTRODUCTION

These proposed amendments to the GST Act are part of the GST
proposal described in the Canada Gazette. Comments received
by the end of September, 1990. The following is a letter from the
Minister of Finance, Michael A. Wilson, dated August 24, 1990
confirming that school boards are eligible for a rebate of 47% of the
GST paid on their purchases.

AND

DISCLAIMER

It also reflects federal government efforts to simplify procedures for
school boards. The most important among these is the reduced
sales tax on school purchases. The GST Act provides that school boards
could avail themselves of a "small supplier" exemption from GST
and the "nominal consideration" exemption available to non-profit
organizations. With the former, providing schools are in separate
locations and the accounting records for their School Funds are
maintained separately, individual schools with taxable sales of less
than \$30,000 may be granted a "small supplier" exemption
notwithstanding the status of its parent board.

With this exemption, schools with taxable sales of less than \$30,000
will be exempt from having to collect and remit any sales tax on
taxable sales such as the sale of soft drinks and chocolate bars.

INTRODUCTION

AND

DISCLAIMER

On April 10, 1990, the House of Commons passed Bill C-62, the Legislation to implement the Goods and Services Tax (GST) at a rate of 7% effective January 1, 1991.

The Bill has received second reading in the Senate and after being referred to the Senate Committee on Trade, Banking and Finance has now been returned to the Senate for third and final reading. Revenue Canada will not issue official interpretations of the proposed bill until it is passed into law.

These presentation notes reflect our interpretation of the GST proposal described in Bill C-62 and government documents released to the end of September, 1990. This includes a letter from the Minister of Finance, Michael H. Wilson, dated August 24, 1990 confirming that school boards are eligible for a rebate of 68% of the GST paid on their purchases.

It also reflects federal government efforts to simplify procedures for school boards. The most important among these is the optional rebate methods and an interpretation that schools and school boards could avail themselves of the exemptions granted to "small suppliers" and the "nominal consideration" exemption available to non-profit organizations. With the former, providing schools are in separate locations and the accounting records for their School Funds are maintained separately, individual schools with taxable sales of less than \$30,000 may be granted a "small suppliers" exemption notwithstanding the status of its parent board.

With this exemption, schools with taxable sales of less than \$30,000 will be exempt from having to collect and remit any sales tax on taxable sales such as the sale of soft drinks and chocolate bars.

Appended to this presentation is a "School Authorities GST Activities List" to assist school authorities in the implementation of the Goods and Services Tax. This lists some of the procedural responsibilities Boards face, provides some practical examples and touches on some of the strategic issues that should be considered.

For example, school authorities with outside contracts having a large labour content may wish to consider the cost/benefits of transferring such activities in house to save the unrecovered portion (2.24 percent) of the GST that does not have to be paid on in-house labour. Similarly, consideration might be given to eliminating any "mark-ups" on parts and other supplies sold through vocational school shops and replacing the mark-up with a nominal labour charge to avoid having to collect GST on shop activities.

Pre-purchasing some Federal Sales Tax exempt items prior to January 1, 1991 and delaying the purchase of goods subject to Federal Sales Tax until 1991 may also be in order although the current high cost of money may offset any savings from "pre-purchasing" since the net GST rate is only 2.24 percent.

We are not attempting through this presentation or through these presentation notes to render legal, accounting or professional services. The Calgary Board of Education and any person involved in the preparation of this work is not responsible for the results of any actions taken on the basis of information in this work, nor for any errors or omissions contained herein. If legal or accounting advice is required, the services of a competent professional person must be sought.

Finally, the reader is cautioned to recognize that the GST proposal may be further amended prior to actual implementation of the new tax and to be alert to these amendments.

THE CURRENT FEDERAL SALES TAX SYSTEM

- INTRODUCED IN 1924
- CURRENTLY 65 YEARS OF AMENDMENTS AND CHANGES
- GENERALLY APPLIED WHEN SOLD BY MANUFACTURER OR IMPORTED BUT APPLICATION NOT CONSISTENT

BACKGROUND

- NATURE OF GOODS OR
- END USERS (I.E., SCHOOL BOARDS ON SOME ITEMS)
- RATE VARIES
 - GENERAL GOODS 13.5%
 - CONSTRUCTION MATERIALS 9.0%
 - TELECOMMUNICATIONS 11.0%
 - ALCOHOL AND TOBACCO 19.0% (SO CALLED SIN TAXES)
- CASCADING TAX AND PRODUCES TAX CONTENT IN EXPORTS

Agreed to the presentation is a "School Improvement Plan" which is a plan to improve the quality of the school and the lives of the students. This plan is a result of the school improvement process, which is a process of self-evaluation and planning for improvement. The plan is a result of the school improvement process, which is a process of self-evaluation and planning for improvement.

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THE CURRENT FEDERAL SALES TAX SYSTEM

- **INTRODUCED IN 1924**
- **CURRENTLY 66 YEARS OF AMENDMENTS AND CHANGES**
- **GENERALLY APPLIED WHEN SOLD BY MANUFACTURER OR IMPORTED BUT APPLICATION NOT CONSISTENT**
- **HOST OF EXEMPTIONS BASED ON**
 - **NATURE OF GOODS OR**
 - **END USERS (I.E., SCHOOL BOARDS ON SOME ITEMS)**
- **RATE VARIES**
 - **GENERAL GOODS 13.5%**
 - **CONSTRUCTION MATERIALS 9.0%**
 - **TELECOMMUNICATIONS 11.0%**
 - **ALCOHOL AND TOBACCO 19.0%**
(SO CALLED SIN TAXES)
- **CASCADING TAX AND PRODUCES TAX CONTENT IN EXPORTS**

GST - VALUE ADDED TAX

- **VALUE ADDED TAX COLLECTED AT EACH STAGE IN THE PRODUCTION AND DISTRIBUTION CHAIN ON THE "VALUE ADDED" AT THAT STAGE**
- **EACH STAGE COLLECTS TAXES ON ITS SALES TO NEXT STAGE AND DEDUCTS TAX IT PAYS ON ITS PURCHASES (INPUT TAX CREDIT) AND REMITS/CLAIMS ANY BALANCE**
- **PUBLIC SECTOR MAY ADD VALUE EVEN THOUGH NOT MOTIVATED BY PROFIT**
- **FINAL NON-BUSINESS CONSUMER BEARS FULL IMPACT AS THEY CANNOT CLAIM INPUT TAX CREDITS**
- **TAX ON CANADIAN "CONSUMPTION"**
- **REPLACES MST AND TELECOMMUNICATIONS TAX**

DEFINITIONS

. BOARD FUNDS

- BOARD FUNDS MUST BE ACCOUNTED TO THE BOARD AND INCLUDED IN THE BOARD'S FINANCIAL RECORDS.
- BOARD FUNDS INCLUDE ALL MONIES COLLECTED:
 - (A) TO OFFSET THE COST OF SUPPLIES PROVIDED BY THE BOARD.
 - (B) FOR RENTAL OF EQUIPMENT OWNED BY THE BOARD.
 - (C) FOR DAMAGE TO PROPERTY OWNED BY THE BOARD.

OVERVIEW

. SCHOOL FUNDS (SCHOOL ACTIVITY FUNDS)

- SCHOOL FUNDS INCLUDE ALL MONIES COLLECTED BY THE SCHOOL FOR CLUBS AND PROJECTS WITHIN THE SCHOOL. SCHOOL FUNDS AND BANK ACCOUNTS ARE SOLELY FOR THE USE OF THE SCHOOL AND ARE ENTIRELY SEPARATE FROM BOARD FUNDS. ACCOUNTING RECORDS OF SCHOOL FUNDS ARE MAINTAINED INTERNALLY BY THE SCHOOL.

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GST TERMINOLOGY

- | | |
|--------------------------------|---|
| SUPPLY | - A SALE, LEASE OR OTHER FORM OF TRANSFER |
| INPUT TAX CREDIT (ITC) | - GST PAID ON PURCHASES OF GOODS OR SERVICES WHICH IS REFUNDABLE TO THE PURCHASER |
| TAXABLE SUPPLY | - COMMERCIAL ACTIVITY
- COLLECT GST
- RECOVER ITCS |
| ZERO-RATED SUPPLY | - BASIC GROCERIES, EXPORTS, PRESCRIPTIONS DRUGS, MEDICAL DEVICES, FINANCIAL SERVICES, ETC.
- NO GST COLLECTION
- RECOVER ITCS |
| TAX-EXEMPT SUPPLY | - INCLUDES MOST EDUCATIONAL SERVICES
- NO GST COLLECTION
- NO ITC RECOVERY BUT MAY BE REBATES |
| SMALL SUPPLIER (TRADER) | - TAXABLE SUPPLY IN THE PRECEDING 12 MONTHS DID NOT EXCEED \$30,000 EXCLUDING CAPITAL PROPERTY SALES
- NO GST COLLECTION
- NO ITC RECOVERY BUT MAY BE REBATES |

ZERO-RATED SUPPLIES

- NO GST COLLECTION**
- GST PAID ON INPUTS 100% RECOVERABLE**
 - AGRICULTURAL AND FISHERY PRODUCTS**
 - BASIC GROCERIES**
 - DIPLOMATS AND INTERNATIONAL ORGANIZATIONS AND OFFICIALS**
 - EXPORTS INCLUDING FINANCIAL SERVICES**
 - INTERNATIONAL TRANSPORTATION SERVICES**
 - MEDICAL DEVICES**
 - PRESCRIPTION DRUGS**
 - TRAVEL SERVICES**

TAX-EXEMPT SUPPLIES

- NO GST COLLECTION**
- NO INPUT TAX CREDIT**
- MAY BE SOME REBATES**
 - CERTAIN SUPPLIES BY NON-PROFIT ORGANIZATIONS, GOVERNMENTS AND OTHER SELECTED PUBLIC SECTOR ORGANIZATIONS**
 - CHILD-CARE SERVICES**
 - FERRY, ROAD AND BRIDGE TOLLS**
 - LEGAL AID SERVICES**
 - LONG-TERM RESIDENTIAL RENTS AND SALES OF USED HOUSING**
 - MOST DOMESTIC FINANCIAL SERVICES**
 - MOST EDUCATIONAL SERVICES**
 - MOST HEALTH AND DENTAL SERVICES, INCLUDING HOSPITAL AND NURSING HOME SERVICES**
 - MOST SUPPLIES BY CHARITIES**

EXEMPT EDUCATIONAL SERVICES

- **ELEMENTARY AND SECONDARY SCHOOL COURSES**
- **FOOD, BEVERAGE AND SERVICES, INCLUDING ADMISSIONS, AT EXTRA CURRICULAR ACTIVITIES**
- **SERVICES BY STUDENTS AND INSTRUCTORS**
- **TRANSPORTING STUDENTS TO AND FROM SCHOOL**
- **PROFESSIONAL OR TRADE ACCREDITATION COURSES**
- **CREDIT COURSES TOWARD A DEGREE OR DIPLOMA**
- **CERTIFICATE, DIPLOMA, LICENCE COMPETENCE COURSES**
- **TUTORING AN INDIVIDUAL IN DESIGNATED COURSES**
- **PREREQUISITE COURSES THAT LEAD TO DESIGNATED COURSE**
- **SECOND LANGUAGE COURSES IN EITHER ENGLISH OR FRENCH**

EXEMPT EDUCATIONAL SERVICES - Cont'd

- **FOOD OR BEVERAGES SOLD IN ELEMENTARY OR SECONDARY SCHOOL CAFETERIAS, EXCEPT VENDING MACHINE AND PRESCRIBED FOOD LIST SALES**
- **MEALS AS PART OF UNIVERSITY OR PUBLIC COLLEGE MEAL PLANS**
- **CONTRACTED SERVICES FOR FOOD AND BEVERAGES, INCLUDING CATERING SERVICES MADE TO SCHOOL AUTHORITIES FOR SCHOOL CAFETERIAS**
- **RENTALS TO ELEMENTARY AND SECONDARY STUDENTS**
- **COURSES OF A PROGRAM APPROVED BY THE UNIVERSITY OR COLLEGE**

**BILL C-62
SCHEDULE V
EXEMPT SUPPLIES**

PART III: EDUCATIONAL SERVICES

1. In this Part,

***"elementary or secondary school student"* means an individual who is enrolled in a school that is operated by a school authority in a province and in**

- (a) courses that are at the elementary level of education, or**
- (b) courses for which credit may be obtained toward a diploma or certificate issued or approved by the government of the province or courses equivalent to such courses;**

***"provincial regulatory body"* means a body that is constituted or empowered by an Act of the legislature of a province to regulate the practice of a profession or trade in the province by setting standards of knowledge and proficiency for practitioners of the profession or trade and by registering or licensing persons to practise the profession or trade in that province;**

***"vocational school"* means an organization that is established and operated primarily to provide students with**

- (a) correspondence courses, or**
- (b) instruction in courses**

that develop or enhance students' occupational skills and includes an educational institution that is certified by the Minister of Employment and Immigration for the purposes of subsection 118.5(1) of the *Income Tax Act*.

- 2. A supply made by a school authority in a province of a service of instructing individuals in a course that is provided primarily for elementary and secondary school students.**
- 3. A supply of food, beverages or services, including admissions, made by a school authority primarily to elementary or secondary school students during the course of extra-curricular activities organized under the authority and responsibility of the school authority.**

4. A supply made by a school authority of a service performed by an elementary or secondary school student or by an instructor of an elementary or secondary school student in the ordinary course of the instruction of the student.
5. A supply made by a school authority to elementary or secondary school students of a service of transporting the students to or from a school that is operated by a school authority.
6. A supply of a service of instructing individuals in, or administering examinations in respect of, courses leading to, or for the purpose of maintaining or upgrading, a professional or trade accreditation or designation recognized by a provincial regulatory body, where the supply is made by a professional or trade association, government, vocational school, university or public college, or by the provincial regulatory body, except where the supplier has filed with the Minister an election under this section in prescribed form containing prescribed information.
7. A supply made by a school authority, public college or university of a service of instructing individuals in, or administering examinations in respect of, courses for which credit may be obtained toward a diploma or degree.
8. A supply made by a school authority, vocational school, public college or university of a service of instructing individuals in, or administering examinations in respect of, courses leading to certificates, diplomas, licences or similar documents, or classes or ratings in respect of licences, that are prescribed by a federal or provincial regulation and that attest to the competence of individuals to practise or perform a trade or vocation.
9. A supply of a service of tutoring an individual in a course that either follows a curriculum that is designated by a school authority, or is a prescribed equivalent of such a course.
10. A supply of a service of instructing an individual where the instruction is a prerequisite to a course that either follows a curriculum that is designated by a school authority or is a prescribed equivalent of such a course.

11. A supply of a service of instructing individuals in, or administering examinations in respect of, language courses that form part of a program of second-language instruction in either English or French, where the supply is made by a school authority, public college or university or an organization that is established and operated primarily to provide instruction in languages.
12. A supply of food or beverages (other than prescribed food or beverages or food or beverages supplied through a vending machine) where the supply is made in an elementary or secondary school cafeteria primarily to students of the school, except where the supply is for a private party, reception, meeting or similar private event.
13. A supply of a meal at a university or public college to a student where the meal is provided under a plan under which the student purchases from the supplier for a single consideration a supply of not less than 10 meals weekly for a period of not less than one month.
14. A supply of food and beverages, including catering services, made to a person that is a school authority, university, or public college under a contract to provide food or beverages
 - (a) to students under a plan referred to in section 1.3, or
 - (b) in an elementary or secondary school cafeteria primarily to students of the school,except to the extent that the food, beverages and services are provided for a reception, conference or other special occasion or event.
15. A supply of personal property made by way of lease by a school authority to an elementary or secondary school student.
16. A supply made by a public college or university of a service of instructing individuals in, or administering examinations in respect of, courses that are part of a program that consists of two or more courses (other than courses in sports, games hobbies or other recreational pursuits that are designed to be taken primarily for recreational purposes) and that is subject to the review of, and is approved by, a council, board or committee of the university or college established to review and approve the course offerings of the university or college.

SCHOOL COLLECTIONS OF BOARD FUNDS – EXEMPT SUPPLIES

1. Instructional services in courses provided primarily for elementary or secondary school students. *Schedule V, Part III, Item 2*
2. Food and beverage service:
 - (a) Supply of food, beverages, or services, including admissions, primarily to elementary or secondary school students during the course of extra-curricular activities organized under the authority and responsibility of the school authority. *Schedule V, Part III, Item 3*
 - (b) Food and beverage service supplied in a cafeteria primarily to students of the elementary or secondary school, except for the prescribed food and beverages listed under taxable supplies as well as those supplied through a vending machine. *Schedule V, Part III, Item 12*
3. Services performed by an elementary or secondary school student or by a teacher in the ordinary course of the instruction of the student (e.g., auto shop activities and meals prepared in home economics classes). *Schedule V, Part III, Item 4*
4. Transportation services to and from elementary or secondary schools operated by the school authority for students of the school. *Schedule V, Part III, Item 5*
5. Instructional services and the administration of exams in courses for which credit may be obtained toward a diploma or degree. *Schedule V, Part III, Item 7*
6. Tutorial services in a course following the school curriculum or a prescribed equivalent of such a course. *Schedule V, Part III, Item 9*
7. Tutorial services in a course that is a prerequisite to a course following the school curriculum or a prescribed equivalent of such a course. *Schedule V, Part III, Item 10*
8. Rental charges to an elementary or secondary school student for equipment and/or personal property (e.g., textbooks, musical instruments, sports equipment, or personal computers). This includes rental charges to adults enrolled in credit programs. *Schedule V, Part III, Item 15*
9. Heater plug rentals or the fees collected which do not exceed the cost of the electrical service.

SCHOOL FUNDS – EXEMPT SUPPLIES

- 1. Food and beverage services supplied in a cafeteria or lunchroom primarily to students of the elementary or secondary school, except for the prescribed food and beverages listed under taxable supplies (Schedule V, Part III, Item 12).**
- 2. Supply of food, beverages or services, including admissions primarily to elementary or secondary school students during the course of extra-curricular activities organized under the authority and responsibility of the school authority. (Schedule V, Part III, Item 3).**
- 3. Rental charges to elementary or secondary students for equipment and/or personal property (Schedule V, Part III, Item 15), e.g., musical instruments, textbooks. This includes rentals to adults enrolled in credit programs.**
- 4. Donations and casino proceeds.**
- 5. Sales of used and donated goods.**
- 6. Volunteer, street and door-to-door sales of items under \$5.00 each, e.g., chocolate bar sales.**
- 7. Admissions to amateur performances, e.g., athletics, plays.**
- 8. Fees for children's recreational programs, primarily for children 14 years of age and under.**
- 9. Fees for lockers, general activities, options and athletics.**

GST IMPLICATIONS FOR SCHOOL AUTHORITIES

- **MAJORITY OF GOODS AND SERVICES PROVIDED BY SCHOOL BOARDS ARE TAX EXEMPT**
 - **NO GST COLLECTION REQUIRED**
 - **NO ITC BUT 68 PERCENT REBATE ON ALL GST PAID ON PURCHASES**
- **SOME COMMERCIAL ACTIVITIES ARE TAXABLE UNLESS "SMALL SUPPLIER" OR "NOMINAL CONSIDERATION" EXEMPTION APPLIES**
- **SMALL SUPPLIER EXEMPTION GRANTED TO SCHOOLS AND SCHOOL BOARDS WITH LESS THAN \$30,000 IN TAXABLE SALES**

BOARD TAXABLE SUPPLIES

- **ADMINISTRATION CAFETERIAS**
- **ADULT FEES FOR LEISURE COURSES**
- **FOOD AND BEVERAGES SOLD AT PRIVATE FUNCTIONS**
- **FURTHER EDUCATION FEES**
 - **NON-CREDIT COURSES**
 - **NON-DIPLOMA COURSES**
- **LONG-TERM RENTAL (> 50% COMMERCIAL)**
- **PARKING FEES**
- **PRESCRIBED FOODS**
- **RENTAL FEES FOR EQUIPMENT USED IN ADULT PROGRAMS**
- **SALES FOR ALL NEW GOODS ABOVE COST**
- **SHORT-TERM RENTAL**
- **VENDING MACHINE FOOD AND BEVERAGES**

SCHOOL COLLECTIONS OF BOARD FUNDS – TAXABLE SUPPLIES

- 1. Sales of all goods other than food and beverages where goods are sold at prices above cost (e.g., gasoline and oil sold in service station program; auto parts sold at a profit in auto shops).**
- 2. Sales of vending machine food and beverages.**
- 3. Sales of prescribed foods including:**
 - **soft drinks**
 - **candies and confectionary**
 - **snack foods**
 - **sweetened baked goods**
 - **single-serving containers of yogurt, puddings, and beverages**
- 4. Sales of food and beverages at school activities provided *primarily* to individuals that are not elementary or secondary school students (e.g., private staff party or public function).**
- 5. Sales of food and beverages to students at activities not organized by the school system.**
- 6. Rental charges to adults for equipment and/or personal property used in adult programs but not in credit programs.**
- 7. Parking fees levied by the Board.**

SCHOOL FUNDS – TAXABLE SUPPLIES

- 1. Sales of all new goods other than non-prescribed food and beverages where goods are sold at prices above cost, e.g., school photographs, yearbooks, class rings, jackets and new clothing such as "gym strip." (Note - Yearbooks are usually sold below cost.)**
- 2. Sales of vending machine food and beverages.**
- 3. Sales of prescribed foods including:**
 - **soft drinks**
 - **candies and confectionary**
 - **snack foods**
 - **sweetened baked goods**
 - **single-serving containers of yogurt, puddings, and beverages (other than unflavoured milk)**
- 4. Sales of food and beverages at school activities provided primarily to individuals that are not elementary or secondary school students, e.g., private staff party or public functions.**
- 5. Sales of food and beverages to students at activities not organized by the school.**
- 6. Parking fees levied by the school.**
- 7. Rental charges to adults for equipment and/or personal property used in adult programs but not in credit programs.**
- 8. Adult fees for leisure courses.**

PRESCRIBED FOODS

- **Alcoholic beverages**
- **Non-alcoholic malt beverages**
- **Carbonated beverages**
- **Fruit juice beverages containing less than 25% natural fruit juice**
- **Candies and confectionary including sweetened fruits, seeds, nuts and popcorn**
- **Chips, crisps, puffs, curls or sticks**
- **Salted nuts or seeds**
- **Granola products (apart from breakfast cereals)**
- **Snack mixtures**
- **Ice lollies**
- **Single servings of ice cream, frozen yogurt, frozen pudding**
- **Fruit bars, rolls or drops**
- **Less than 6 items of sweetened baked goods**
- **Single servings of yogurt, pudding or beverages (other than plain milk)**
- **Vending machine food and beverages**

PRESCRIBED FOOD EXCERPT

BILL C-62

SCHEDULE VI

ZERO-RATED SUPPLIES

PART III: BASIC GROCERIES

- 1. Supplies of food or beverages for human consumption (including sweetening agents, seasonings, and other ingredients to be mixed with or used in the preparation of such food or beverages), other than supplies of**
 - (a) wine, spirits, beer, malt liquor or other alcoholic beverages;**
 - (b) non-alcoholic malt beverages;**
 - (c) carbonated beverages;**
 - (d) non-carbonated fruit juice beverages or fruit flavoured beverages, other than milk-based beverages, that contain less than 25% by volume of**
 - (i) a natural fruit juice or combination of natural fruit juices, or**
 - (ii) a natural fruit juice or combination of natural fruit juices that have been reconstituted into the original state, or goods that, when added to water, produce a beverage included in this paragraph.**
 - (e) candies, confectionary that may be classed as candy, or any goods sold as candies, such as candy floss, chewing gum and chocolate, whether naturally or artificially sweetened, and including fruits, seeds, nuts and popcorn when they are coated or treated with candy, chocolate, honey, molasses, sugar, syrup or artificial sweeteners;**

- (f) chips, crisps, puffs, curls or sticks (such as potato chips, corn chips, cheese puffs, potato sticks, bacon crisps and cheese curls), other similar snack foods or popcorn and brittle pretzels, but not including any product that is sold primarily as a breakfast cereal;
- (g) salted nuts or salted seeds;
- (h) granola products, but not including any product that is sold primarily as a breakfast cereal;
- (i) snack mixtures that contain cereals, nuts, seeds, dried fruit or any other edible product, but not including any mixture that is sold primarily as a breakfast cereal;
- (j) ice lollies or flavoured, coloured or sweetened ice waters, whether frozen or not;
- (k) ice cream, ice milk, sherbet, frozen yoghurt or frozen pudding, or any product that contains any of those products, when packaged in single servings;
- (l) fruit bars, rolls or drops or similar fruit-based snack foods;
- (m) cakes, muffins, pies, pastries, tarts, cookies, doughnuts, brownies, croissants with sweetened filling or coating, or similar products where
 - (i) they are prepackaged for sale to consumers in quantities of less than six items each of which is a single serving, or
 - (ii) they are not pre-packaged for sale to consumers and are sold as single servings in quantities of less than six, but not including bread products, such as bagels, English muffins, croissants or bread rolls, without sweetened filling or coating;
- (n) yoghurt, pudding or beverages (other than unflavoured milk), other than when packaged for sale to consumers in multiples of single servings or in a quantity exceeding a single serving or when prepared and packaged specially for consumption by babies;
- (o) the following prepared foods and beverages sold in a form suitable for immediate consumption, either where sold or elsewhere, namely,

- (i) food or beverages heated for consumption,
 - (ii) prepared salads,
 - (iii) sandwiches and similar products,
 - (iv) platters of cheese, cold cuts, fruit or vegetables and other arrangements of prepared food,
 - (v) ice cream, ice milk, sherbet, frozen yoghurt, frozen pudding or a product containing any of those products when sold in single servings and dispensed at the place where it is sold, and
 - (vi) beverages dispensed at the place where they are sold;
- (p) food or beverages sold through a vending machine, and
- (q) food or beverages when sold at an establishment at which all or substantially all of the sales of food or beverages are sales of food or beverages included in any of paragraphs (a) to (p) except where
 - (i) the food or beverage is sold in a form not suitable for immediate consumption, having regard to the nature of the product, the quantity sold or its packaging, or
 - (ii) in the case of a product described in paragraph (m),
 - (A) the product is prepackaged for sale to consumers in quantities of more than five items each of which is a single serving, or
 - (B) the product is not prepackaged for sale to consumers and is sold as single servings in quantities of more than five, and is not sold for consumption at the establishment.

REAL PROPERTY SUPPLIES

- **MOST SUPPLIES OF REAL PROPERTY BY CHARITIES, NON-PROFIT ORGANIZATIONS, MUNICIPALITIES, SCHOOLS, UNIVERSITIES AND PUBLIC COLLEGES ARE EXEMPT, EXCEPT THE FOLLOWING:**
 - **SALE OR LONG-TERM LEASE OF REAL PROPERTY USED PRIMARILY (>50%) FOR COMMERCIAL ACTIVITIES**
 - **SALE OR RENTAL OF REAL PROPERTY FOR WHICH AN INPUT TAX CREDIT HAS BEEN CLAIMED**
 - **SALES TO INDIVIDUALS OF LAND OR NEW RESIDENTIAL HOUSING**
 - **SHORT-TERM ACCOMMODATION (LESS THAN ONE MONTH)**
 - **SHORT-TERM RENTALS OF FACILITIES SUPPLIED FOR CONSIDERATION IN THE ORDINARY COURSE OF BUSINESS**
 - **PARKING FEES**

NOTE: SCHOOL BOARD CAN ELECT GST TREATMENT ON A PROPERTY-BY-PROPERTY BASIS.

FILING RETURNS AND MAKING PAYMENTS: THE OPTIONS

REVENUE FROM TAXABLE AND ZERO-RATED SUPPLIES

OPTIONS

0 - \$30,000

- SMALL TRADERS' THRESHOLD; NO REQUIREMENT TO REGISTER OR COLLECT AND REMIT GST
- OPTIONAL REGISTRATION AVAILABLE

UNDER \$500,000

- OPTIONAL ANNUAL FILING/QUARTERLY INSTALMENTS
- TRANSITIONAL CREDIT

\$500,000-\$2 MILLION

- QUARTERLY FILING
- TRANSITIONAL CREDIT

\$2 MILLION-\$6 MILLION

- QUARTERLY FILING

\$6 MILLION AND OVER

- MONTHLY FILING

NOTE: NOTWITHSTANDING THE ABOVE, ALL REGISTRANTS CAN ELECT MONTHLY FILING.

GST CLAIMS FOR SCHOOLS AND SCHOOL BOARDS

ALTERNATIVE SIMPLIFIED ACCOUNTING OPTIONS:

• METHOD 1

- **GST PAID ON PURCHASE IDENTIFIED FOR USE IN TAXABLE ACTIVITIES** **100% ITC**
- **GST PAID ON ALL OTHER PURCHASES** **68% REBATE**

• METHOD 2

- **GST PAID ON PURCHASES OF REAL AND CAPITAL PROPERTY ITEMS, COSTING OVER \$10,000 APIECE, PRIMARILY FOR COMMERCIAL USE** **100% ITC**
- **GST PAID ON ALL OTHER PURCHASES** **68% REBATE**
- **GST COLLECTED ON TAXABLE SALES**
- **7% COLLECTED**
- **6.5% REMITTED REVENUE CANADA** **0.5% RETAINED**

NOTE: 68% REBATE INCLUDES A NOMINAL 1% ALLOWANCE FOR SIMPLIFIED ACCOUNTING

A. PREPARATION FOR 1991

- * A.1. Set up a GST implementation task force or committee to oversee the GST activities.
- * A.2. Analyse taxable sales for prior year for Board and individual schools to determine total amount of taxable sales.
- * A.3. Determine schools which can be deemed separate persons for GST purposes in regard to "School Board" and "Tax."

SCHOOL AUTHORITIES GST ACTIVITIES LIST

- * A.4. Apply to the Minister of National Revenue in the prescribed manner to have each school deemed to be a separate person for GST purposes.
- * A.5. Register Board and schools where taxable sales exceed \$20,000 per year.
- * A.6. Send a letter to parent groups advising them of the GST and work to show the GST.
- * A.7. Send a letter to parent groups advising them of the GST implications for businesses.
- * A.8. Determine how the provincial sales tax will be applied in addition to the GST. For example, is the provincial sales tax added to the GST or is the GST added to the provincial sales tax? (This should be done at the Board level.)
- * A.9. Using prior year's figures, analyse expenditures for Board and registered schools to determine which of the optional methods will be chosen to determine taxable sales. (1990 is the base year for the optional method under Section 22.1 of the GST Act.) (Check Method 1 or Method 2 to be used.)

GST CLAIMS FOR SCHOOLS AND SCHOOL BOARDS

ALTERNATIVE QUALIFIED ACCOUNTING OFFICES

METHOD 1

- GST PAID ON PURCHASES IDENTIFIED FOR USE IN SCHOOLS

100% RETAINED

- GST PAID ON ALL OTHERS

90% RETAINED

METHOD 2

- GST PAID ON ALL PURCHASES OF REAL PROPERTY, EQUIPMENT, AND SUPPLIES

100% RETAINED

- GST PAID ON ALL OTHERS

90% RETAINED

- GST PAID ON ALL PURCHASES OF REAL PROPERTY, EQUIPMENT, AND SUPPLIES
- GST PAID ON ALL OTHERS

90% RETAINED

NOTE: 90% RETAINED INCLUDES A NORMAL 1% ALLOWANCE FOR EMPLOYER ACCOUNTING

A. PREPARATION FOR 1991

- A.1. Set up a GST implementation task force or committee to oversee the GST activities.**
- * A.2. Analyze taxable sales for prior year for Board and individual schools to determine total dollar amounts of taxable sales.**
- * A.3. Determine schools which can be deemed separate persons for GST purposes in regard to "School Fund" activities.**
 - separate records, books of account and accounting systems**
 - separate identification either by location or nature of activities**
- * A.4. Apply to the Minister of National Revenue in the prescribed manner to have each school deemed to be a separate person for GST purposes.**
- * A.5. Register Board and schools where taxable sales exceed \$30,000 per year.**
- * A.6. Send a letter to suppliers asking them to show the GST as a separate line item.**
- * A.7. Send a letter to parent groups advising them of the GST implications for their organizations.**
- * A.8. Determine how the provincial sales tax will be applied in your province, e.g., added to cost of goods plus GST or added to cost of goods only.**
- * A.9. Using prior years' figures, analyze expenditures for Board and registered schools to determine which of the optional rebate methods should be used in 1991. Make election under Section 227 if method 2 (Quick Method) is determined to be more beneficial.**

- * A.10. Consider changes in accounting and control systems for Board and schools.**

 - consider using GST paid accounts or applying 7/107 times the dollar amounts in appropriate expenditure accounts.
 - consider setting GST paid accounts for:

 - (a) Taxable (Input Tax Credits or ITC) - 100% refund
 - (b) Exempt - 68% rebate
 - (c) Mixed - Use - part will be eligible for full ITC and part eligible for rebate.
- A.11. Make amendments to Board and school procedures, forms and financial systems to segregate and account for Input Tax Credits and the 68% rebate. Arrange for printing of amended forms.**
- * A.12. Consider process to handle School Fund remittances, ITCs and rebate claims. Coordination of school activities through central administration may be beneficial.**
- A.13. Where necessary, consider changes in pricing policies in order to avoid selling goods at greater than cost of acquisition, e.g., auto parts sold in vocational program auto shops should be sold at direct costs. If necessary nominal labour charges should be billed to cover administrative overhead.**
- * A.14. Review and amend your pricing and invoicing procedures and forms if necessary re: GST collections. Review federal government invoice requirements and ensure that both Board and schools comply with these requirements.**
- * A.15. Consider staff and equipment requirements to facilitate transition. Review cash registers in use to ensure that they have the capacity to accumulate all the required sales taxes plus GST. If additional cash registers are required, they should be purchased prior to January 1, 1991, in order to avoid both Federal Sales Tax and the GST.**

- A.16.** Review staff required for GST collections, remittances and rebate claims. Provide training sessions for staff in use of cash registers and/or revised invoicing and billing procedures.
- * **A.17.** Review the impact on cash flow for the Board and the schools. Determine which cycle monthly, quarterly, etc., should be used for both remittances and rebate claims. If monthly basis beneficial, file election for monthly rebates. Ensure procedures are in place so that ITCs and rebate claims can be filed promptly and accurately.
- A.18** Consider the budget impact on both the Operating Fund and the Capital Fund. Extent of the budget impact will depend upon the use or non-use of GST paid accounts. The loss of the Federal Sales Tax exemptions and the introduction of GST will shift the tax burden between different types of expenditures starting January 1, 1991.
- A.19.** Consider the purchase of the Federal Sales Tax exemption certificate goods (desks chairs, maps, charts, posters, etc.) prior to January 1, 1991. In planning early purchases, keep in mind that the 68% rebate results in a net tax rate of 2.24% and only the net rate should be used in calculating against the cost of financing money advanced.
- A.20.** Consider delaying the purchase of goods subject to Federal Sales Tax until 1991 so that GST can be paid on these goods and the 68% rebate claimed.
- * **A.21.** Consider the GST impact pertaining to capital properties that are being leased on a long-term basis.
- A.22.** Review operations where outside contracts have a large labour content. Consider the use of inside labour which will save the unrecovered 2.24% of GST.
- A.23.** Consider alternative ways to conduct all operations as alternatives may reduce costs or the administrative burden associated with the new tax. Review the use of outside consultants, rental of outside space, etc. Consider replacing with internal staff or resources.

- * A.24. Starting September 1, 1990, commence collecting GST on Continuing Education leisure and further education fees, etc., where all or part of the service will be provided during 1991. These early collections should be included in your first remittance for 1991.**
- * A.25. Consider the marketing implications for Continuing Education leisure and further education fees, e.g., should GST be added or built into the overall course fee.**
- A.26. Review and consider the budget impact resulting from lease purchase agreements which have been signed following August 8, 1989, and which are subject to GST on January 1, 1991.**
- * A.27. Develop plans and procedures to conduct physical counts of unused goods for resale at January 1, 1991, which will be eligible for the Federal Sales Tax inventory rebate.**
- A.28. Consider hiring outside tax consultants for certain aspects of change and implementation.**

B. 1991 ACTION REQUIRED

- B.1. Implement amended procedures, forms and financial system changes on January 1, 1991.**
- * B.2. File for the FST inventory rebate which applies to unused goods for resale at January 1, 1991. Conduct physical counts and file the appropriate rebate claims. Reduce GST unit prices to reflect the removal of FST.**
- * B.3. On first remittances/rebate filed for 1991 include 1990 GST collections and apply for the transitional credit (\$300 to \$1,000) for the Board and each school which is a registered GST collector.**

*** Details regarding this activity are enclosed.**

A.2 ANALYZE TAXABLE SALES FOR PRIOR YEAR FOR BOARD AND INDIVIDUAL SCHOOLS TO DETERMINE TOTAL DOLLAR AMOUNTS OF TAXABLE SALES.

School Board's Taxable Sales

The total dollar amount of taxable sales is the revenue generated from the sales of School Board Taxable Supplies. Refer to the list provided in the Overview section to distinguish between taxable and nontaxable supplies made by the School Board.

Individual School's Taxable Sales

The total dollar amount of taxable sales is the revenue generated from the sales of School Funds - Taxable Supplies. Refer to the list provided in the Overview section to distinguish between taxable and nontaxable supplies made by schools.

Analysis

After calculating taxable sales, the School Board or school will fall into one of three categories:

- Taxable sales over \$30,000 per year. (Needs to be registered.)
- Taxable sales approaching or equal to \$30,000 per year. (Needs to be monitored for possible future registration.)
- Taxable sales under \$30,000 per year. (Registration is not required - qualifies as "small supplier.")

A.2 ANALYZE TAXABLE SALES FOR PRIOR YEAR FOR BOARD AND INDIVIDUAL SCHOOLS TO DETERMINE TOTAL DOLLAR AMOUNTS OF TAXABLE SALES.

School Board's Taxable Sales

The total dollar amount of taxable sales is the revenue generated from the sales of School Board Taxable Supplies. Refer to the lists provided in the Overview section to distinguish between taxable and exempt supplies made by the School Board.

Individual School's Taxable Sales

The total dollar amount of taxable sales is the revenue generated from the sales of School Funds - Taxable Supplies. Refer to the lists provided in the Overview section to distinguish between taxable and exempt supplies made by schools.

Analysis

After calculating taxable sales, the School Board or school will fall into one of these categories:

- A. Taxable sales over \$30,000 per year. (Needs to be registered.)**
- B. Taxable sales approaching or equal to \$30,000 per year. (Needs to be monitored for possible future registration.)**
- C. Taxable sales under \$30,000 per year. (Registration is not required - qualifies as "small supplier.")**

A.3 DETERMINE SCHOOLS WHICH CAN BE DEEMED SEPARATE PERSONS FOR GST PURPOSES IN REGARD TO "SCHOOL FUND" ACTIVITIES.

A school authority can elect to have its schools treated as divisions of the school authority. The school will then be regarded as a separate person for GST purposes and will file its own returns. This could prove to be beneficial in avoiding GST for School Fund activities which do not affect Board Funds.

To be regarded as a division of the school authority, the school must:

- (a) be separately identifiable either by its location or the nature of its activities, and**
- (b) maintain a separate accounting system.**

Bill C-62, Section 129

A.4 APPLY TO THE MINISTER OF NATIONAL REVENUE IN THE PRESCRIBED MANNER TO HAVE EACH SCHOOL DEEMED TO BE A SEPARATE PERSON FOR GST PURPOSES.

A prescribed election form must be completed and remitted to the Minister of National Revenue.

To obtain the form, the school authority should mark "yes" in box 10 of the "Goods and Services Tax Registration Form."

If the school authority has already registered for the GST and did not make the election in box 10, it can apply to receive the form by completing a "Request for Additional Information or Forms: Elections and Applications" form.

Bill C-62, Section 129 (1)

A.5 REGISTER BOARD AND SCHOOLS WHERE TAXABLE SALES EXCEED \$30,000 PER YEAR.

The School Board should complete the "Goods and Services Tax Registration Form" if its annual revenues from taxable sales exceed \$30,000. A registered School Board is required to collect GST on its taxable sales and to file regular remittance returns to Revenue Canada, Customs and Excise.

After the School Board has registered, it can then elect to have its schools regarded as divisions. When making this election, the School Board should indicate which schools have annual School Fund taxable sales over \$30,000. These schools will be required to collect GST on their taxable sales and to file regular returns.

Those School Boards and schools making taxable sales less than \$30,000 per year do not need to register and consequently are not required to collect GST on their taxable sales or file remittance returns with Revenue Canada, Customs and Excise.

Revenue Canada
Customs and ExciseRevenu Canada
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COMPLETE AND MAIL THIS COPY

PROTECTED — When completed

GOODS AND SERVICES TAX REGISTRATION FORM

See instructions before completing.

If the information above is incomplete or incorrect, complete items 1 to 3.	1. Full Legal Business or Organization Name
	2. Trading Name (if different from above)
	3. Mailing Address
4. Name of Contact	Title
5. Telephone No. Area Code	6. Language Preference ☐ English ☐ French
7. Annual GST-Taxable Sales and Revenues (See instruction 8(d) if you are a partnership or a branch)	
\$ 	* If \$30 000 or less and you do not wish to be registered, go to item 8 * If \$30 000 or less and you wish to be registered, go to item 9 * If greater than \$30 000 go to item 9 (GST registration required)

GST REGISTRATION NOT REQUIRED (check appropriate box and complete Declaration below)

8. I have read the Registration booklet and understand that my business or organization is not required to be registered because (check only one)

a) ☐ GST-taxable sales and revenues did not exceed \$30 000 in the past twelve months.b) ☐ I do not conduct any commercial activity subject to the Goods and Services Tax.c) ☐ Operations ceased as of Year Monthd) ☐ I am a partner in a partnership or I operate a branch of a business or organization which is being registered separately for GST. Name of partnership, business or organizatione) ☐ Other (briefly specify the reason):**GST REGISTRATION REQUIRED**

9. Year End Month Day	10. If your business or organization has branches or divisions, would you like them to file separate returns? If yes, further information will follow ☐ Yes ☐ No
11. Briefly describe your major business activity.	
12. Enter the numbers which apply to your operation.	
Taxation Corp. Acc. No. or Social Insurance No. 	Payroll Deduction Account No. (only one)
Customs Importer No. (only one) 	
13. Do you have goods for resale? If YES, enter the dollar value of your inventory from the last financial statement. ☐ Yes ☐ No \$ 	
14. Do you sell groceries at the retail level? ☐ Yes ☐ No	
15. Please check appropriate box.	
1 ☐ Government 2 ☐ Registered Charity 3 ☐ Non-profit Organization 4 ☐ Financial Institution 5 ☐ University, School, School Board, Hospital 6 ☐ Joint Venture 7 ☐ Not Applicable	

DECLARATIONI, _____ declare that, to the best of my knowledge, all of the above information is true and complete.
(Print Name)

Signature of Proprietor, Partner, or in the case of an Organization or a Corporation, an Authorized Officer

Title

Date

INSTRUCTIONS FOR COMPLETING THE GST REGISTRATION FORM

The following guidelines will help you fill out the registration form. The numbers in the left margin correspond to those found on the registration form. All businesses or organizations must fill out items 4 to 7 and the declaration at the bottom of the form.

If your business or organization is not required to be registered, or if your total annual GST-taxable sales and revenues are \$30,000 or less and you choose not to

register, fill out the section **GST REGISTRATION NOT REQUIRED**. Your name will then be removed from our mailing list.

Information on GST registration requirements is available in the booklet "**SHOULD I REGISTER?**" or from Revenue Canada Excise offices across the country.

1,2,3 Complete these items in detail if the information on the label is incomplete or incorrect.

4,5 Enter the name, title, and telephone number of the person selected as your contact on GST matters.

6 Choose the official language you wish to use for GST purposes.

7 You must apply for GST registration when your sales and revenues of GST-taxable goods and services exceed \$30,000.

- If your total sales and revenues in any 4 consecutive calendar quarters exceed this amount, you will have until the end of the month following these 4 quarters before you must start collecting GST.
- However, if you exceed this amount in any one calendar quarter, you must start collecting the GST as of the day you exceed this amount.

You may opt to register if you are below this amount. To register, complete the **GST REGISTRATION REQUIRED** section (items 9-15). If you are not registering, it is necessary to complete the **GST REGISTRATION NOT REQUIRED** section (item 8). In all cases, you must sign the declaration at the bottom of the form.

8 (a) See the booklet "**SHOULD I REGISTER?**" for a description of GST-taxable sales and revenues.

8 (b) Activities not subject to GST are explained in the booklet noted above.

8 (c) Enter the date on which your business ceased operations.

8 (d) **Partners in a Partnership/Branches or Divisions of a Company**

Individual members of a partnership or branches/divisions of a company cannot register; only the partnership or company as a whole can register. The company's or partnership's total annual GST-taxable sales and revenues must be used in the calculation of item 7.

An individual partner should ensure that the partnership is registered, if required, by changing the name and address to that of the partnership. If more than one partner receives a form, all others should indicate that individual GST registration is not required by completing Part 8 (d) as appropriate.

8 (e) Describe any other reason(s) for not registering your business or organization.

9 For GST you can elect to use your business fiscal year end or your taxation year end. You may, however, elect to use your calendar year end.

10 Answer yes only if you want some (or all) of your branches to file separate returns. You will be sent additional information with your registration confirmation.

11 Briefly describe your major business activity (e.g., retailer of men's clothes, wholesaler of plumbing and heating supplies, hairdressing service, etc.).

12 If you are a corporation, provide your Taxation corporate account number. If you are an individual in business by yourself, provide your social insurance number. If your business has employees, enter the main Taxation payroll deduction account number. If your business imports goods commercially enter your primary Customs importer number.

13 Enter the dollar value of the inventory from your most recent financial statement so that we can provide you with information on how to obtain your FST rebate.

14 Indicate if you sell groceries at the retail level, so, we will send information about the streamlined accounting methods available to you.

15 Check the box that best describes your operation.

NOTE: Please ensure you have signed the declaration and completed all items that apply to you.

A.6 SEND A LETTER TO SUPPLIERS ASKING THEM TO SHOW THE GST AS A SEPARATE LINE ITEM

THIS IS A SAMPLE FORMAT THAT MAY BE USED:

To All School Board Suppliers and Contractors

Attention: Chief Financial Officer

Dear Sirs:

The proposed Goods and Services Tax is scheduled to be implemented effective January 1, 1991.

The School Board will be requiring all of its suppliers to disclose separately the GST on all invoices and tender quotations regardless of value. In order to facilitate the processing of your invoices and payment of same, please ensure that you are in a position to comply effective January 1, 1991. All Federal Sales Tax will have been removed from prices before the addition of GST.

Zero-rated (GST-Free) supply items and GST exempt items should be identified accordingly.

Also, with effect from January 1, 1991, suppliers must show their GST registration number on all invoices, regardless of value.

Unregistered suppliers or those operating as "small suppliers" under Section 148 of the Act must indicate this information on their invoices.

Yours truly,

Purchasing Manager

N.B. For your records, the School Board's GST Registration Number is _____.

A.7 SEND A LETTER TO PARENT GROUPS ADVISING THEM OF THE GST IMPLICATIONS FOR THEIR ORGANIZATIONS

This is a sample letter that may be used:

Date

ATTENTION: Parent Council President

Dear Sir/Madam

RE: GST IMPLICATIONS FOR PARENT GROUPS

Introduction

We are writing to inform you of the options and obligations facing parent fundraising groups with the introduction of GST.

Parent groups will either be classified as non-profit organizations or as registered charities if they are registered accordingly under the Income Tax Act. Either form of organization must register under the GST legislation if its annual taxable sales exceed \$30,000. An organization with taxable sales not exceeding \$30,000 can choose whether or not to register.

Registered organizations must collect 7% GST on their taxable sales and are eligible to claim input tax credits for the GST paid on their related purchases. The registered organization must then remit the excess of GST collected over the input tax credits to Revenue Canada.

A non-registered organization is not required to collect GST on any of its sales, but it cannot claim input tax credits for GST it may have paid on its purchases. GST paid by such an organization may be insignificant, if not the organization should consider registration.

Date
Page

Registered charities are offered an additional benefit. A charity is eligible to receive a rebate of 50% of GST paid on all purchases not claimed as input tax credits. GST registration is not a requirement to be eligible for a rebate. Parent organizations may wish to become registered charities in order to benefit from this rebate provision.

Supplies by Non-Profit Organizations

Supplies by a non-profit organization will be exempt from GST collection if they fall under the following categories:

Donations and Grants

Donations and grants of money are not considered supplies under the GST because money is excluded from the definitions of both property and services.

Donations in kind (goods and services) are considered supplies but, because they are made for no consideration, they do not attract GST.

Sponsorships

Sponsorships are treated like grants or donations as long as the funding cannot reasonably be regarded as primarily for radio, television, newspaper, or magazine advertising.

Goods and Services Supplied at Cost

Normally taxable supplies and services become exempt supplies when the consideration for them does not exceed direct cost.

Amateur Performances

The admissions to performances are exempt where at least 90% of the performers are amateur.

Date
Page

Membership Fees

Membership fees to non-profit organizations are generally exempt as long as they do not confer special benefits to members.

Fund Raising

Games of chance -

Admissions are exempt where:

- (a) work is performed by volunteers, and
- (b) for a bingo or casino event, the game is not located in commercial bingo or casino premises.

Gambling proceeds are exempt when the event is staged by a charity or non-profit organization. This applies to:

- (a) Gambling proceeds from a bingo, raffle, or the sale of break-open tickets, or similar rights.
- (b) All pari-mutuel betting on running, trotting, and pacing horses but excludes Provincial Lottery Corporations.

Fund Raising Sales

May be made on an exempt basis if all the following conditions are met:

- The sale is in the course of fund raising;
- the organization is not in the normal business of making such supplies;
- all salespersons are volunteers;

Date
Page

- the price of the goods does not exceed \$5 for each item; and
- the goods are not sold at an event where similar competing goods are sold by vendors in the business of making those sales.

All other supplies by a non-profit organization will be considered taxable and subject to GST if the non-profit organization is registered for GST purposes.

Supplies by Registered Charities

Supplies by a registered charity are generally considered to be exempt unless they are specifically listed as taxable supplies. Taxable items that may be relevant to a parent organization are:

- Sales of new goods and related services (i.e., the charity may sell used and donated goods above cost and above \$5 and not be required to collect GST).
- Short-term property rentals.

It is obvious that parent organizations should give serious consideration to these matters and decide whether to register as a charity under the Income Tax Act and whether or not to register under the GST legislation.

The GST is scheduled to become effective on January 1, 1991 so prompt decisions should be made.

Yours truly

Secretary/Treasurer

A.8 DETERMINE HOW THE PROVINCIAL SALES TAX WILL BE APPLIED IN YOUR PROVINCE, E.G., ADDED TO COST OF GOODS PLUS GST OR ADDED TO COST OF GOODS ONLY.

PROVINCIAL RESPONSES TO GST (As of September 30, 1990)

Province	Tax Rates			Include GST in provincial tax base	Refund of PST on GST input tax credits
	General	Accommodation	Spirits		
Alberta	NIL	5%	NIL	NO	-
British Colombia	6%	8%/10%	10%	NO	-
Manitoba	7%	7%	7%/12%	NO	-
New Brunswick	11%	11%	11%	YES	NO
Newfoundland	12%	12%	12%	YES	**
Nova Scotia	10%	10%	10%	**	**
Ontario	8%	5%	10/12%	NO	NO
Prince Edward Island	10%	10%	10%	YES	**
Quebec	9%	NIL	*	YES	NO
Saskatchewan	7%	7%	*	**	**

* taxed at various rates under different Acts

** decision pending

A.9 USING PRIOR YEARS' FIGURES, ANALYZE EXPENDITURES FOR BOARD AND REGISTERED SCHOOLS TO DETERMINE WHICH OF THE OPTIONAL REBATE METHODS SHOULD BE USED IN 1991. MAKE ELECTION UNDER SECTION 227 IF METHOD 2 (QUICK METHOD) IS DETERMINED TO BE MORE BENEFICIAL.

A summary of the two alternative GST claim methods available to schools and School Boards is included in the Overview section.

A financial analysis should be undertaken to calculate which method will provide the greatest return to the schools and School Board. Administrative costs that will be incurred in compiling the necessary information under both methods should also be considered before choosing between them.

Revenue Canada, Customs and Excise will assume that you will be using Method 1. If Method 2 is preferred, an election under Section 227 of Bill C-62 must be made. The necessary election form can be obtained by completing the "Request for Additional Information or Forms, Elections and Applications" form.

It appears that all entities within the School Board must use the same accounting method as the one elected by the Board.

A.10 CONSIDER CHANGES IN ACCOUNTING AND CONTROL SYSTEMS FOR BOARD AND SCHOOLS.

GST Collections

For GST collected on taxable sales, both School Board and schools are advised to set up GST collected accounts to segregate amounts for remittance to the government.

GST Paid on Purchases

The use of GST paid accounts is not specified in the legislation. Smaller School Boards and schools may use a formula, i.e., 7/107 to apply to appropriate expenditure accounts to determine the Input Tax Credit and 68% Rebate amounts. Larger School Boards and schools may segregate GST paid into the following categories:

- (a) Taxable (Full Input Tax Credit)
- (b) Exempt (68% Rebate)
- (c) Mixed-use (a portion is eligible for full Input Tax Credit and a portion is eligible for the 68% Rebate)

For Exempt purchases, the unrecoverable 32% of the tax paid may be charged to the appropriate school/department expenditure accounts or accumulated in an Unrecovered GST Paid account, for distribution to expenditure functions on a periodic basis.

A.12 CONSIDER PROCESS TO HANDLE SCHOOL FUND REMITTANCES, ITCs AND REBATE CLAIMS. COORDINATION OF SCHOOL ACTIVITIES THROUGH CENTRAL ADMINISTRATION MAY BE BENEFICIAL.

Every registrant is required to file a GST return with the Minister for each reporting period. Both monthly and quarterly filers must file returns within one month following the end of each of their respective reporting periods. Where the registrant is an annual filer, that registrant is required to file a return within three months following the end of the reporting period. Annual registrants are also required to make quarterly instalment payments on or before the last day of each quarter.

These time constraints suggest a structured process is required to handle the preparation of returns and rebate claims. The School Board should consider whether the GST administration of school refunds and rebates should be performed and filed by the individual schools or through central administration. If a decentralized approach is taken, school-based employees will require instruction in compiling the required information and completing the necessary forms.

A.14 REVIEW AND AMEND YOUR PRICING AND INVOICING PROCEDURES AND FORMS RE: GST COLLECTIONS. REVIEW FEDERAL GOVERNMENT INVOICE REQUIREMENTS AND ENSURE THAT BOTH BOARD AND SCHOOLS COMPLY WITH THESE REQUIREMENTS.

Required invoice disclosure:

	<u>Under \$30</u>	<u>\$30-\$150</u>	<u>Over \$150</u>
Vendor's name	X	X	X
Date of invoice	X	X	X
Total consideration	X	X	X
GST amount charged or stated to be included		X	X
Vendor's GST registration number		X	X
Purchaser's name			X
Terms of sale			X
Description of good or service			X

Bill C-62, Section 169(4)

A.15 CONSIDER STAFF AND EQUIPMENT REQUIREMENTS TO FACILITATE TRANSITION.

Review changes in workloads caused by implementation of GST procedures. Consider staff transfers and/or additions.

Review cash registers in use to ensure that they have the capacity to accumulate all the required Sales Taxes plus GST. If additional cash registers are required, they should be purchased prior to January 1, 1991, in order to avoid both Federal Sales Tax and the GST.

The government has eliminated FST (Federal Sales Tax) from certain electronic point-of-sale equipment and cash registers effective December 19, 1989 to assist organizations preparing for the GST. Purchases of such items after 1990 will be subject to GST.

A.17 REVIEW THE IMPACT ON CASH FLOW FOR THE BOARD AND THE SCHOOLS. DETERMINE WHICH CYCLE: MONTHLY, QUARTERLY, ETC. SHOULD BE USED FOR BOTH REMITTANCES AND REBATE CLAIMS. IF MONTHLY BASIS BENEFICIAL, FILE ELECTION FOR MONTHLY REBATES. ENSURE PROCEDURES ARE IN PLACE SO THAT ITCs AND REBATE CLAIMS CAN BE FILED PROMPTLY AND ACCURATELY.

Revenue from Taxable and Zero-Rated Supplies	Status	Timing of Returns, Remittances, Rebates
0 - \$30,000	Non-Registered Small Trader	Quarterly or annual rebate
	Registered Small Trader	Quarterly instalment estimates with annual filing prior to Mar. 31 of subsequent year
Under \$500,000	Registered	Quarterly instalment estimates with annual filing prior to Mar. 31 of subsequent year
\$500,000-\$6 million	Registered	Quarterly filing of actual collections and payments due one month after close of quarter
\$6 million and over	Registered	Monthly filing of actual collections and payments due at end of subsequent month
All registrants		Optional monthly filing - must apply on prescribed form if revenue is under \$6 million.

A.21 CONSIDER THE GST IMPACT PERTAINING TO CAPITAL PROPERTIES THAT ARE BEING LEASED ON A LONG-TERM BASIS.

School Boards are required to collect GST on long term leases of property used primarily (>50%) for commercial purposes.

A School Board may elect, on a property-by-property basis, to have sales or commercial rentals of particular real properties, normally tax-exempt, deemed as taxable supplies. This election allows the School Board to claim input tax credits pro-rated according to actual use of the real property in commercial activities, and will be particularly beneficial if substantial renovations are made to the real property.

Bill C-62, Section 211

A.24 STARTING SEPTEMBER 1, 1990, COMMENCE COLLECTING GST ON CONTINUING EDUCATION LEISURE AND FURTHER EDUCATION FEES, ETC., WHERE ALL OR PART OF THE SERVICE WILL BE PROVIDED DURING 1991. THESE EARLY COLLECTIONS SHOULD BE INCLUDED IN YOUR FIRST REMITTANCE FOR 1991.

GST is payable on courses where:

- (a) The course is not provided primarily for elementary or secondary school students.**
- (b) The course provides no credit toward a degree or diploma.**
- (c) The course does not lead to a certificate, diploma, license, etc., prescribed by federal or provincial regulation.**
- (d) The course is not part of a program of second-language instruction in either English or French.**
- (e) The course does not lead to maintain or upgrade a professional or trade accreditation or designation recognized by a provincial regulatory body.**

A.25 CONSIDER THE MARKETING IMPLICATIONS FOR CONTINUING EDUCATION LEISURE AND FURTHER EDUCATION FEES, E.G., SHOULD GST BE ADDED OR BUILT INTO THE OVERALL COURSE FEE.

Consideration should be given to the marketing of the courses and to administering the collection of course fees.

Major revisions to catalogues of the course offerings may also be required.

A.27 DEVELOP PLANS AND PROCEDURES TO CONDUCT PHYSICAL COUNTS OF UNUSED GOODS FOR RESALE AT JANUARY 1, 1991, WHICH WILL BE ELIGIBLE FOR THE FEDERAL SALES TAX INVENTORY REBATE.

Registrants holding qualifying goods in inventory on January 1, 1991 will be eligible to receive a rebate of the FST previously paid on those goods. For general goods, the FST rebate rate will be 8.1% of the inventory value. Other rates will apply to other categories of goods, i.e., gasoline, propane, etc.

To qualify for the rebate, the goods

- must be new and unused.
- must be included in inventory of goods held for taxable sales or rentals.
- must not have been written off in the School Board's accounting records.

Bill C-62, Section 120

B.2 FILE FOR THE FST INVENTORY REBATE WHICH APPLIES TO UNUSED GOODS HELD FOR RESALE AT JANUARY 1, 1991. CONDUCT PHYSICAL COUNTS AND FILE THE APPROPRIATE REBATE CLAIMS. REDUCE UNIT PRICES TO REFLECT THE REMOVAL OF FST BEFORE APPLYING GST.

The physical count should be conducted on January 1, 1991 or the first day following that date that the School Board is open for business. A physical count is not necessary if an effective inventory control system is in place to record inventory at January 1, 1991.

Application for the rebate must be made before the end of 1991. The FST rebate factor on general goods will be 8.1% (FST rate on those goods is 13.5%).

Application forms will be mailed to registrants with the registration package. School Boards or schools that have not received the form should request one from their local Revenue Canada Excise office.

GST Memorandum 900

B.3 ON FIRST REMITTANCES/REBATE FILED FOR 1991, INCLUDE 1990 GST COLLECTIONS AND APPLY FOR THE TRANSITIONAL CREDIT (\$300 TO \$1,000) FOR THE BOARD AND EACH SCHOOL WHICH IS A REGISTERED GST COLLECTOR.

GST registrants whose revenue from taxable and zero-rated supplies in any three-month period beginning in 1990 or in their first full fiscal quarter of 1991 do not exceed \$500,000 will be entitled to a one-time credit of up to \$1,000 to help defray start-up costs associated with the implementation of GST.

Revenue from Taxable + Zero-Rated <u>Supplies per Quarter</u>	Small Business <u>Transitional Credit</u>
\$15,000 and under	\$300
\$15,001 - \$49,999	2% of sales
\$50,000 - \$500,000	\$1,000
over \$500,000	Nil

The credit may only be claimed in the return filed for the first full fiscal quarter of 1991 for a quarterly filer, in the return filed for the last fiscal month of the quarter for a monthly filer, and within three months after the end of their reporting period for annual filers.

Bill C-62, Section 346

1990 11 06

TO THE CHAIRMAN AND MEMBERS
Operations Management Committee
Board of Education
Hamilton, Ontario

Ladies and Gentlemen: RE: SHORT TERM INVESTMENTS

I am pleased to present the Short Term Investments report for the period from July 1, 1990 to September 30, 1990.

REVENUE FUND

Interest earned to date in 1990 amounts to \$200,298 vs \$764,504 in 1989. Accrued interest earnings for the year are estimated at \$445,000 vs \$1,039,189 earned in 1989.

CAPITAL RESERVE FUND

Interest earned to date in 1990 amounts to \$695,506 vs \$630,647 in 1989. Accrued interest earnings for the year are estimated at \$935,000 vs \$810,717 earned in 1989.

RETIREMENT GRATUITY RESERVE FUNDS

Interest earned to date in 1990 amounts to \$570,183 vs \$582,264 in 1989. Accrued interest earnings for the year are estimated at \$890,000 vs \$776,779 earned in 1989.

RECOMMENDATION

That the Short Term Investments report as of September 30, 1990 be received for information.

Prepared by: Michael Newman
Accounting Analyst

Submitted by: Paul E. Shewfelt
Superintendent of Finance
and Treasurer.

Approved by: Keith A. Rielly
Director of Education
and Secretary of the Board.

THE BOARD OF EDUCATION FOR THE CITY OF HAMILTON
SUMMARY OF SHORT TERM INVESTMENTS
FOR THE 3RD QUARTER OF 1990

REVENUE FUND

	BANK	AMOUNT	TERM	RATE	INTEREST	
					EXPECTED	THIS QUARTER
MATURITIES	BNS-t	570,000	06/29/90 - 07/03/90	13.125%	820	615
	BC-t	1,500,000	07/27/90 - 07/31/90	13.125%	2,158	2,158
	BC-t	500,000	07/31/90 - 08/01/90	13.375%	183	183
	BC-m	750,000	07/27/90 - 08/02/90	13.125%	1,618	1,618
	BC-m	450,000	08/01/90 - 08/03/90	13.250%	327	327
	BC-m	1,250,000	07/27/90 - 08/07/90	13.125%	4,944	4,944
	RB-t	415,000	08/03/90 - 08/07/90	13.500%	614	614
	BC-m	250,000	07/27/90 - 08/08/90	13.125%	1,079	1,079
	BC-m	750,000	07/27/90 - 08/09/90	13.125%	3,506	3,506
	BC-m	2,000,000	07/27/90 - 08/10/90	13.125%	10,068	10,068
	TD-t	1,000,000	08/07/90 - 08/10/90	13.375%	1,099	1,099
	BC-m	2,235,000	07/27/90 - 08/15/90	13.125%	15,270	15,270
	TD-t	855,000	08/10/90 - 08/15/90	13.375%	1,567	1,567
	BC-m	565,000	07/31/90 - 08/16/90	13.125%	3,251	3,251
	TD-t	1,425,000	08/07/90 - 08/16/90	13.500%	4,743	4,743
	BC-t	750,000	08/15/90 - 08/20/90	13.250%	1,361	1,361
	BC-t	1,000,000	08/09/90 - 08/22/90	13.500%	4,808	4,808
	BNS-t	1,000,000	08/15/90 - 08/23/90	13.250%	2,904	2,904
	BNS-t	1,380,000	08/15/90 - 08/24/90	13.250%	4,509	4,509
	BNS-t	875,000	08/17/90 - 08/24/90	13.125%	2,202	2,202
	RB-t	1,250,000	08/24/90 - 08/27/90	12.875%	1,323	1,323
	BC-m	595,000	08/20/90 - 08/27/90	13.050%	1,489	1,489
	BC-t	1,525,000	08/27/90 - 08/28/90	13.000%	543	543
	BC-t	12,950,000	08/28/90 - 08/29/90	13.125%	4,657	4,657
	BNS-t	1,000,000	08/16/90 - 08/30/90	13.125%	5,034	5,034
	BNS-t	12,960,000	08/29/90 - 08/30/90	12.875%	4,572	4,572
	BNS-t	13,425,000	08/30/90 - 08/31/90	12.625%	4,644	4,644
	BC-t	14,145,000	08/31/90 - 09/04/90	12.625%	19,570	19,570
	BNS-t	875,000	08/22/90 - 09/04/90	13.000%	4,051	4,051
	TD-t	14,040,000	09/04/90 - 09/05/90	12.875%	4,952	4,952
	BNS-t	13,815,000	09/05/90 - 09/06/90	13.000%	4,920	4,920
	BNS-t	14,890,000	09/06/90 - 09/07/90	12.875%	5,252	5,252
	BNS-t	14,805,000	09/07/90 - 09/10/90	13.000%	15,819	15,819
	BNS-t	14,425,000	09/10/90 - 09/11/90	13.125%	5,187	5,187
	BNS-t	13,985,000	09/11/90 - 09/12/90	13.375%	5,125	5,125
	TD-t	11,930,000	09/12/90 - 09/13/90	13.250%	4,331	4,331
	BNS-t	11,050,000	09/13/90 - 09/14/90	13.375%	4,049	4,049
	BNS-t	11,015,000	09/14/90 - 09/17/90	13.500%	12,222	12,222
	RB-t	10,155,000	09/17/90 - 09/18/90	13.500%	3,756	3,756
	BC-t	12,930,000	09/18/90 - 09/19/90	13.500%	4,782	4,782
	BNS-t	12,300,000	09/19/90 - 09/20/90	13.500%	4,549	4,549
	RB-t	12,125,000	09/20/90 - 09/21/90	13.250%	4,402	4,402
	RB-t	11,750,000	09/21/90 - 09/24/90	13.000%	12,555	12,555
	TD-t	11,295,000	09/24/90 - 09/25/90	12.750%	3,946	3,946
	BC-t	10,875,000	09/25/90 - 09/26/90	12.500%	3,724	3,724
	BNS-t	10,725,000	09/26/90 - 09/27/90	12.250%	3,599	3,599
	RB-t	9,835,000	09/27/90 - 09/28/90	12.250%	3,301	3,301
TOTAL REVENUE						
FUND MATURITIES		\$300,190,000				\$219,180

PORTFOLIO SUMMARY (Continued)

REVENUE FUND

	BANK	AMOUNT	TERM	RATE	INTEREST EXPECTED	THIS QUARTER
INVENTORY	BC-t	15,540,000	09/28/90 - 10/01/90	12.375%	15,806	10.537
TOTAL REVENUE FUND INVENTORY		\$15,540,000	REVENUE FUND INTEREST EARNED THIS QUARTER			\$229,717
LESS: INTEREST EXPENSE - GRATUITY RESERVE FUND						(27,088)
- ELEM CAP RESERVE FUND						(2,151)
TOTAL REVENUE FUND INTEREST EARNED THIS QUARTER						\$200,478
TOTAL REV. FUND INT. EARNED IN PRIOR QUARTER(S)						(180)
TOTAL REVENUE FUND INTEREST EARNED THIS YEAR						\$200,298

PORTFOLIO SUMMARY (Continued)

CAPITAL RESERVE FUND

	BANK	AMOUNT	TERM	RATE	INTEREST	
					EXPECTED	THIS QUARTER
MATURITIES	BNS-t-E	750,000	06/29/90 - 07/05/90	13.125%	1,618	1,348
	BNS-t-E	750,000	06/29/90 - 07/10/90	13.125%	2,967	2,697
	BNS-t-E	1,075,000	06/29/90 - 07/11/90	13.125%	4,639	4,252
	BNS-t-E	752,000	07/05/90 - 07/12/90	13.000%	1,875	1,875
	TD-t-E	753,000	07/10/90 - 07/13/90	13.500%	836	836
	BNS-t-S	2,093,000	06/29/90 - 07/13/90	13.125%	10,537	9,784
	BNS-t-E	350,000	07/11/90 - 07/13/90	13.500%	259	259
	BNS-t-S	1,500,000	06/18/90 - 07/16/90	13.550%	15,592	8,910
	BNS-t-E	730,000	07/11/90 - 07/16/90	13.500%	1,350	1,350
	BC-t-E	375,000	07/12/90 - 07/31/90	13.250%	2,586	2,586
	BNS-t-S	1,000,000	06/29/90 - 07/31/90	13.125%	11,507	11,147
	BC-t-E	560,000	07/16/90 - 07/31/90	13.150%	3,026	3,026
	BNS-t-S	2,103,000	07/13/90 - 07/31/90	13.650%	14,156	14,156
	BNS-t-E	100,000	07/13/90 - 07/31/90	13.650%	673	673
	BNS-m-S	1,515,000	07/16/90 - 08/15/90	13.200%	16,437	16,437
	BNS-t-E	1,555,000	07/17/90 - 08/15/90	13.750%	16,988	16,988
	BNS-t-E	750,000	07/31/90 - 08/31/90	13.480%	8,587	8,587
	BNS-t-S	1,630,000	07/31/90 - 08/31/90	13.480%	18,661	18,661
	BNS-t-E	570,000	08/15/90 - 08/31/90	13.125%	3,279	3,279
	BNS-t-S	1,500,000	07/31/90 - 09/17/90	13.400%	26,433	26,433
	BNS-t-E	1,000,000	08/15/90 - 09/17/90	13.200%	11,934	11,934
	BNS-t-E	995,000	09/12/90 - 09/17/90	12.875%	1,755	1,755
	BC-m-E	317,000	08/31/90 - 09/28/90	12.800%	3,113	3,113
	BNS-t-S	1,530,000	08/15/90 - 09/28/90	13.125%	24,208	24,208
	BC-m-E	2,005,000	09/17/90 - 09/28/90	13.000%	7,855	7,435
						657

TOTAL CAPITAL \$26,258,000
FUND MATURITIES =====

INVENTORY	BNS-t-S	1,650,000	08/31/90 - 10/15/90	12.800%	26,038	17,359
	BC-m-S	1,525,000	09/17/90 - 10/31/90	12.750%	23,439	6,925
	BNS-t-S	1,555,000	09/28/90 - 11/16/90	12.570%	26,240	1,071
	BNS-t-E	1,125,000	09/28/90 - 10/31/90	12.580%	12,795	775

TOTAL CAPITAL \$5,855,000
FUND INVENTORY =====

CAPITAL FUND INTEREST EARNED THIS QUARTER \$228,279

ADD: INTEREST REVENUE EARNED FROM FUNDS \$2,151
LOANED TO REVENUE ACCOUNT -----

TOTAL CAPITAL FUND INTEREST EARNED THIS QUARTER \$230,430

TOTAL CAP. FUND INT. EARNED IN PRIOR QUARTER(S) 465,076

TOTAL CAPITAL FUND INTEREST EARNED THIS YEAR \$695,506
=====

PORTFOLIO SUMMARY (Continued)

RETIREMENT GRATUITY RESERVE FUND

	BANK	AMOUNT	TERM		RATE	INTEREST	
						EXPECTED	THIS QUARTER
MATURITIES	BC-t	2,175,000	06/28/90	- 07/03/90	13.250%	3,948	2,369
	TD-t	495,000	07/03/90	- 07/04/90	13.125%	178	178
	BNS-t	850,000	06/25/90	- 07/05/90	12.500%	2,911	1,455
	BC-m	1,400,000	06/27/90	- 07/05/90	13.125%	4,027	2,517
	TD-t	637,000	06/28/90	- 07/05/90	13.125%	1,603	1,145
	BNS-t	525,000	06/29/90	- 07/05/90	13.125%	1,133	944
	BC-m	495,000	07/04/90	- 07/05/90	13.625%	185	185
	BNS-t	500,000	07/05/90	- 07/06/90	13.000%	178	178
	BC-t	535,000	07/06/90	- 07/09/90	14.000%	616	616
	BNS-t	355,000	07/05/90	- 07/09/90	13.000%	506	506
	BNS-t	305,000	06/26/90	- 07/10/90	12.500%	1,462	1,045
	BC-t	600,000	07/09/90	- 07/10/90	13.500%	222	222
	BC-t	532,000	07/10/90	- 07/11/90	14.250%	208	208
	BC-m	800,000	06/22/90	- 07/16/90	13.000%	6,838	4,559
	BNS-t	472,000	07/17/90	- 07/18/90	13.750%	178	178
	BNS-t	700,000	07/17/90	- 07/19/90	13.750%	527	527
	BNS-t	500,000	07/17/90	- 07/20/90	13.750%	565	565
	BNS-t	500,000	07/17/90	- 07/23/90	13.750%	1,130	1,130
	BNS-t	340,000	07/18/90	- 07/23/90	13.625%	635	635
	BC-t	390,000	07/20/90	- 07/23/90	13.625%	437	437
	BNS-t	500,000	07/17/90	- 07/24/90	13.750%	1,318	1,318
	BNS-t	500,000	07/17/90	- 07/25/90	13.750%	1,507	1,507
	BNS-t	370,000	07/17/90	- 07/26/90	13.750%	1,254	1,254
	RB-t	250,000	07/23/90	- 07/26/90	12.500%	257	257
	BNS-t	763,000	07/24/90	- 07/31/90	13.000%	1,902	1,902
	BC-t	250,000	07/25/90	- 07/31/90	12.500%	514	514
	BC-t	325,000	07/26/90	- 07/31/90	13.250%	590	590
	BC-m	3,878,000	07/27/90	- 08/15/90	13.125%	26,495	26,495
	BC-t	1,408,000	08/28/90	- 08/29/90	13.000%	501	501
	BNS-t	1,409,000	08/29/90	- 08/30/90	12.875%	497	497
	BNS-t	1,309,000	07/31/90	- 08/31/90	13.480%	14,986	14,986
	BNS-t	1,410,000	08/30/90	- 08/31/90	12.625%	488	488
	BNS-t	1,905,000	08/15/90	- 09/17/90	13.200%	22,735	11,712
	BC-m	2,734,000	08/31/90	- 09/28/90	12.800%	26,846	26,846
	BNS-t	2,000,000	08/15/90	- 09/28/90	13.125%	31,644	20,137

TOTAL RESERVE
FUND MATURITIES

\$32,117,000
=====

\$128,603
=====

PORTFOLIO SUMMARY (Continued)

RETIREMENT GRATUITY RESERVE FUND

	BANK	AMOUNT	TERM	RATE	INTEREST	
					EXPECTED	THIS QUARTER
INVENTORY	BNS-t	1,900,000	09/17/90 - 10/15/90	12.800%	18,656	8,662
	BNS-t	2,290,000	09/28/90 - 10/31/90	12.580%	26,046	1,579
	BNS-t	2,500,000	09/28/90 - 11/16/90	12.570%	42,187	1,722
		-----				-----
TOTAL RESERVE FUND INVENTORY		\$6,690,000	RESERVE FUND INTEREST EARNED THIS QUARTER			\$140,566
		=====	ADD: INTEREST REVENUE EARNED FROM FUNDS LOANED TO REVENUE ACCOUNT			\$27,088

			TOTAL RESERVE FUND INTEREST EARNED THIS QUARTER			\$167,654

			TOTAL RES. FUND INT. EARNED IN PRIOR QUARTER(S)			402,529

			TOTAL RESERVE FUND INTEREST EARNED THIS YEAR			\$570,183
						=====
TOTAL PORTFOLIO		\$28,085,000	TOTAL PORTFOLIO INTEREST EARNED THIS QUARTER			\$598,562
		=====				
			TOTAL PORTFOLIO INT. EARNED PRIOR QUARTER(S)			867,545

			TOTAL PORTFOLIO INTEREST EARNED THIS YEAR			\$1,465,987
						=====
			TOTAL PORTFOLIO INTEREST TO DATE - 1989			\$1,977,415
						=====
			TOTAL INTEREST EARNED INCREASE (DECREASE) OVER 1989			(\$511,428)
						=====

Legend

 BNS = Bank of Nova Scotia
 BC = Bank of Commerce
 BM = Bank of Montreal
 RB = Royal Bank
 TD = Toronto Dominion

t = term deposit
 m = mortgage
 p = properties

E = Elementary
 S = Secondary

THE BOARD OF EDUCATION FOR THE CITY OF HAMILTON

SUMMARY OF INTERNAL BORROWINGS & INTEREST

JULY 1, 1990 - SEPTEMBER 30, 1990

30-Sep-90

DATE BORROWED	SOURCE OF FUNDS	AMOUNT BORROWED	RATE	ACCRUED INTEREST	DATE REPAID	AMOUNT REPAID	INTEREST REPAID	OUTSTANDING LOAN BALANCE	TOTAL OUTSTANDING LOAN BALANCE	TOTAL INTEREST EXPENSE
03-Jul-90	GRAT.RES	335,000	12.50%	0.00	06-Jul-90	20,000	20.55	0	0	1,530.82
					17-Jul-90	315,000	1,510.27			
05-Jul-90	GRAT.RES	3,015,000	12.50%	0.00	17-Jul-90	1,220,000	5,013.70	0	0	18,537.67
					27-Jul-90	1,795,000	13,523.97			
09-Jul-90	GRAT.RES	290,000	13.00%	0.00	17-Jul-90	290,000	826.30	0	0	826.30
10-Jul-90	GRAT.RES	375,000	13.00%	0.00	17-Jul-90	375,000	934.93	0	0	934.93
11-Jul-90	GRAT.RES	525,000	13.00%	0.00	17-Jul-90	525,000	1,121.92	0	0	1,121.92
12-Jul-90	ELEM.CAP	380,000	12.75%	0.00	17-Jul-90	380,000	663.70	0	0	663.70
13-Jul-90	ELEM.CAP	1,002,000	13.00%	0.00	17-Jul-90	1,002,000	1,427.51	0	0	1,427.51
16-Jul-90	ELEM.CAP	170,000	12.75%	0.00	17-Jul-90	170,000	59.38	0	0	59.38
16-Jul-90	GRAT.RES	807,000	12.75%	0.00	17-Jul-90	807,000	281.90	0	0	281.90
18-Jul-90	GRAT.RES	132,000	13.00%	0.00	24-Jul-90	132,000	282.08	0	0	282.08
19-Jul-90	GRAT.RES	700,000	13.00%	0.00	24-Jul-90	20,000	35.62	0	0	1,973.15
					27-Jul-90	680,000	1,937.53			
20-Jul-90	GRAT.RES	110,000	13.00%	0.00	24-Jul-90	110,000	156.71	0	0	156.71
23-Jul-90	GRAT.RES	925,000	12.00%	0.00	27-Jul-90	925,000	1,216.44	0	0	1,216.44
25-Jul-90	GRAT.RES	205,000	12.00%	0.00	27-Jul-90	205,000	134.79	0	0	134.79
26-Jul-90	GRAT.RES	262,000	12.75%	0.00	27-Jul-90	262,000	91.52	0	0	91.52
				-----	-----	-----	-----	-----	-----	-----
				\$ 9,233,000	\$0.00	\$ 9,233,000	\$ 29,238.82			\$ 29,238.82
				=====	=====	=====	=====			=====

TO THE CHAIRMAN AND MEMBERS
Operations Management Committee
Board of Education
Hamilton, Ontario

Ladies and Gentlemen: **RE: CASH FLOW REPORT**

I am pleased to present the Cash Flow report for the period from July 1, 1990 to September 30, 1990. This report is based upon the approved budget of \$248,085,579.

REVENUE FUND

Cash receipts are forecasted as follows by source:

Levy receipts from the City of Hamilton are being received in accordance with their letter of 1990 05 25.

Grant receipts from the Province of Ontario are being received in accordance with the Ministry of Education memorandum B3, 1990 02 27.

Cash receipts of miscellaneous revenues are estimated in accordance with previous years' experience.

Expenditures have been projected in accordance with expectations based upon the approved 1990 budget.

CAPITAL RESERVE FUND

The major Capital fund receipts for 1990 are investment interest earnings, site sales, and a transfer from the Revenue Fund.

The major Capital fund expenditures for 1990 are the new Sir Wilfrid Laurier school and the renovations to Centennial, Peace Memorial, Adelaide Hoodless and G.L. Armstrong.

RECOMMENDATION

That the Cash Flow report as of September 30, 1990 be received for information.

Prepared by: Michael Newman,
Accounting Analyst.

Submitted by: Paul E. Shewfelt
Superintendent of Finance
and Treasurer.

Approved by: Keith A. Rielly
Director of Education
and Secretary of the Board.

THE BOARD OF EDUCATION FOR THE CITY OF HAMILTON

REVENUE FUND

1990 CASH FLOW

(000'S OMITTED)

MONTH	RECEIPTS	DISBURSEMENTS	NET CASH IN (OUT)	BALANCE AVAILABLE	INVESTED IN		
					PORTFOLIO	BANK	BORROWED
ACTUAL							
Balance Forward 1990 01 01				\$13,853	12,850	1,003	-
January	15,657	22,775	(7,118)	6,735	7,505	(770)	-
February	19,897	23,142	(3,245)	3,490	2,475	1,015	-
March	22,810	27,763	(4,953)	(1,463)	175	(1,638)	-
April	29,539	28,543	996	(467)	0	(467)	5,016
May	35,614	35,137	477	10	0	10	-
June	34,693	35,106	(413)	(403)	570	(973)	-
July	30,868	22,272	8,596	8,193	8,300	(107)	-
August	17,321	11,551	5,770	13,963	15,020	(1,057)	-
September	21,013	19,814	1,199	15,162	15,540	(378)	-
FORECAST							
October	24,508	23,729	779	15,941	15,941	-	-
November	19,750	24,875	(5,125)	10,816	10,816	-	-
December	28,930	32,101	(3,171)	7,645	7,645	-	-
TOTAL	300,600	306,808					

THE BOARD OF EDUCATION FOR THE CITY OF HAMILTON

1990 PROJECTED CASH FLOW

SOURCE OF FUNDS (000'S)

MONTH	REVENUES			BORROWINGS	TOTAL
	MUNICIPAL TAX LEVY	LEGISLATIVE GRANTS	MISCELLANEOUS		
ACTUAL					
January	10,995	3,678	984	-	15,657
February	10,995	3,746	4,456	700	19,897
March	9,848	6,460	1,569	4,933	22,810
April	10,613	6,386	1,629	10,911	29,539
May	13,227	13,612	565	8,210	35,614
June	13,582	7,912	4,367	8,832	34,693
July	13,582	7,292	761	9,233	30,868
August	13,582	2,322	1,417	-	17,321
September	13,582	5,254	2,177	-	21,013
FORECAST					
October	13,582	5,277	5,649	-	24,508
November	13,582	5,277	891	-	19,750
December	21,453 *	5,348	844	1,285	28,930
TOTAL	158,623	72,564	25,309	44,104	300,600

* Includes payments in lieu, telephone and telegraph and supplementary taxes.

1990 11 06

Page 2

THE BOARD OF EDUCATION FOR THE CITY OF HAMILTON

CAPITAL RESERVE FUND

1990 CASH FLOW

(000'S OMITTED)

MONTH	RECEIPTS	DISBURSEMENTS	NET CASH IN (OUT)	BALANCE AVAILABLE	INVESTED IN		
					PORTFOLIO	BANK	LOANED
ACTUAL							
Balance Forward 1990 01 01				\$7,626	7,619	7	-
January	111	258	(147)	7,479	7,474	5	-
February	90	507	(417)	7,062	7,053	9	-
March	55	1	54	7,116	7,113	3	-
April	876	605	271	7,387	7,375	12	-
May	80	0	80	7,467	7,465	2	-
June	79	374	(295)	7,172	7,168	4	-
July	74	294	(220)	6,952	6,950	2	-
August	64	1,015	(951)	6,001	5,997	4	-
September	1,075	1,212	(137)	5,864	5,855	9	-
FORECAST							
October	62	613	(551)	5,313	5,313	-	-
November	58	577	(519)	4,794	4,794	-	-
December	316	530	(214)	4,580	4,580	-	-
TOTAL	2,940	5,986					

Board of Education,
Hamilton, Ontario,
1990 11 06.

TO THE CHAIRMAN AND MEMBERS,
OPERATIONS MANAGEMENT COMMITTEE,
Board of Education,
Hamilton, Ontario.

RE: 1991 INSURANCE COVERAGES AND PREMIUMS

Ladies and Gentlemen:

The Boards' insurance policies (1991-01-01 to 1991-12-31) are due for renewal and the attached summary (Appendix A) outlines the coverages and premiums for 1990 and 1991.

Our liability insurance coverage has been with the Ontario School Boards' Insurance Exchange (OSBIE) since October 1, 1987. Our other insurance coverages have been placed through Dalton Insurance Brokers Limited since 1969.

The cost of insurance premiums for 1991 is \$376,937 a decrease of 4.3% or \$17,029 over the 1990 premium.

In May a report was submitted on the Ontario School Boards' Insurance Exchange coverages on Property, Boiler and Machinery, and Crime insurance. We have reviewed the comparative premiums and coverages which support the retention of Dalton Insurance Brokers Limited.

Highlights of our coverages are as follows:

Liability Insurance

- . premium increased by 18% to \$179,029 due to increased pupil enrollment and claims experience
- . Board's loss ratio is 60%
- . average loss ratio for all member boards is 40%

Property of Every Description

- . Buildings and Contents values \$394,037,161 includes renovations and additions plus 5% increase in values over 1990
- . rate for 1991 reduced to \$.0402 per \$100 from 1990 rate of \$.055 per \$100
- . the lower rate is a result of the insurer introducing a claims experience credit system and our low claims experience (15% credit reduction for 1991)
- . a rate no higher than \$.048 per \$100 has been guaranteed by the insurer for a three year period

-2-

Crime

- . coverage increased to \$1,000,000 per employee along with \$25,000 for theft both inside and outside the premises.

RECOMMENDATION:

That the 1991 insurance coverages and premiums of \$376,937 be approved.

Prepared by: D. Kelterborn,
Manager of Property and Insurance.

Submitted by: P. Shewfelt,
Superintendent of Finance and Treasurer.

Approved by: K. Rielly,
Director of Education and Secretary.

POLICY	1990 PREMIUM	INCREASE/ DECREASE	1991 PREMIUM	POLICY LIMITS	DEDUCTIBLE	COVERAGE AND ENDORSEMENTS
LIABILITY INSURANCE (Ontario School Boards' Insurance Exchange)	151,493	+18.2%	179,029	10,000,000	none	Bodily injury, property damage. Shops in secondary and vocational schools. Errors and Omissions - wrongful acts. Cross Liability, personal injury. Coverage for Non-Owned Automobiles.
AUTOMOBILE (Dalton Insurance) Liability Accident Benefits and Comp.	3,898 15,051	- -	3,898 15,051	10,000,000	100	Comprehensive coverage subject to \$100 deductible. Public Liability and Property Damage. No collision coverage. Legal Liability - Third Party.
AVIATION AND TRAVEL (Seaboard Life Ins. Co.)	584	-5.7%	551	1,000,000	none	Medical, weekly indemnity and \$50,000 principal benefits, for 21 trustees, 11 SEAC.
PROPERTY OF EVERY DESCRIPTION (Dalton Insurance) Fire and Theft Buildings, Contents, Micros	202,019	-21.5%	158,425	394,037,161	10,000	All risk coverage on buildings and contents subject to policy conditions. Micro-computers in schools, Education Centre and Warehouse. Fire and extended coverage on house on East Avenue.
CRIME - Broad Form Money and Securities (Dalton Insurance)	5,827	+19.5%	6,963	1,000,000 25,000	none none	All employees bonded - \$1,000,000 per occurrence. Each Elem., Sec., Vocational and Ed. Centre Vault. Theft inside/outside premises.
DATA PROCESSING (Dalton Insurance)	1,269	-	1,269	75,000	1,000	Education Centre computer room equipment - media equipment, breakdown coverage, and extra expense coverage.
BOILER AND MACHINERY (Dalton Insurance)	13,825	-15.0%	11,751	5,000,000	5,000	Comprehensive policy - coverage for explosion, burnout, breakdown, extra expense.
TOTALS	393,966	-4.3%	376,937			



SEP 27 1990

THE CORPORATION OF THE CITY OF HAMILTON

City Hall, 71 Main Street West, Hamilton, Ontario L8N 3T4

PROPERTY DEPARTMENT

546-2719

20 September 1990

The Board of Education for the City of Hamilton
100 Main Street West
Hamilton, Ontario
L8P 1H6

Attention: Mr. D. Kelterborn

Dear Sir:

Re: Lake Avenue School

As you may be aware, the City is attempting to locate a site in the vicinity of Lake Avenue between Barton Street and Queenston Road in order to establish a Senior Citizens Drop-In Centre.

I have been directed by the City's Parks and Recreation Committee to formally approach the Board of Education with a view to exploring the possibility of acquiring a portion of the Lake Avenue School property.

The City is very hopeful of obtaining a portion of the Board's land upon which to build a Senior Citizen Drop-In Centre containing approximately 1,700 square feet with provisions for future expansion and parking. The Centre would be accessible to members during day and evening hours, it is envisaged, and will contain kitchen facilities. We enclose herewith a copy of a tentative design for a building which could be constructed on the site.

We have examined the school property and would respectfully request the Board to consider whether a parcel of land fronting along the northern limit of Delawana Drive could be made available to the City for the use contemplated, either through actual conveyance (preferable), or long-term lease. We would also ask your Board to give consideration to a transfer of property rights for a nominal sum, similar to the transfer of property rights which exists between the City and the Board with respect to school-attached recreation centres.

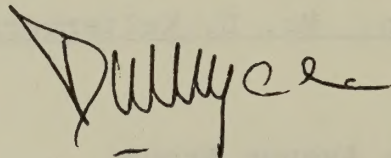
Board of Education for the City of Hamilton
20 September 1990
Page 2

While the City would consider any portion of the Board's property along Delawana Drive, the most preferable location would be in close proximity to the existing school parking lot. The size of land we are interested in acquiring is approximately 140 feet by 200 feet.

It would be appreciated if the Board of Trustees would consider the City's request at their earliest opportunity in order that the City can finalize plans to provide this much-needed facility.

I would be pleased to meet with you or provide further information in connection with this issue, if you so require.

Yours very truly,



D. W. Vyce
DIRECTOR OF PROPERTY

DWV/cs
Encl.

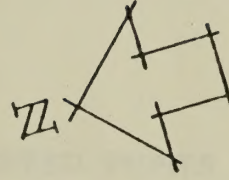
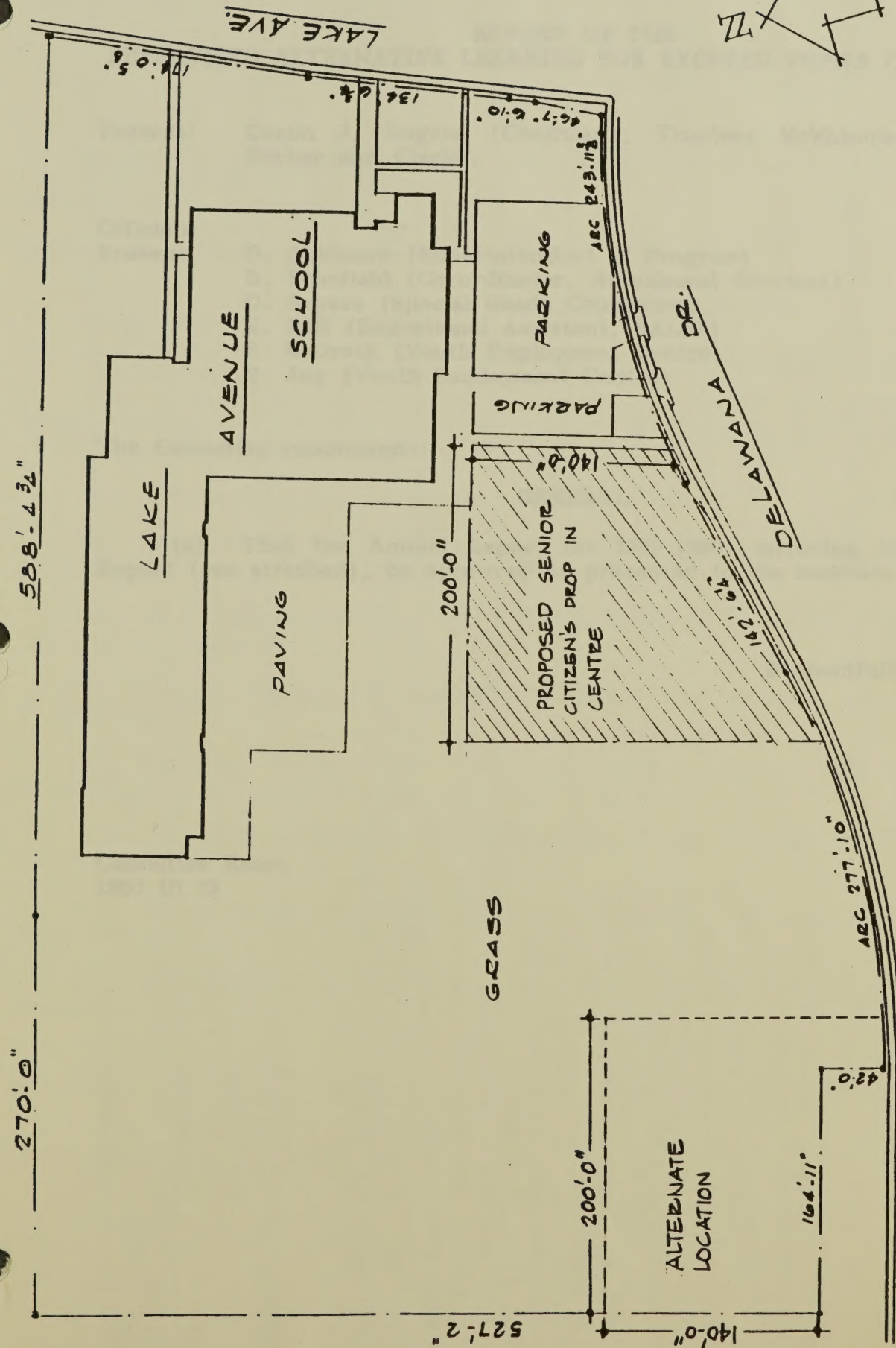
c.c. Alderman D. Agostino

Alderman F. Lombardo

Mr. R. Sugden, Director, Culture and Recreation

Mr. R. Martiniuk, Manager, Architectural Division

Mr. R. Martiniuk, Manager, Architectural Division
Attention: Mr. M. Shah



LAKE AVENUE SCHOOL - SITE PLAN

SCALE: 1" = 100'-0"

MARCH 1987

1990.09.26

1989 - 1990
SUPERVISED ALTERNATIVE LEARNING FOR EXCUSED PUPILS (SALEP)

	14 YEARS OLD MALE/FEMALE	15 YEARS OLD MALE/FEMALE	TOTAL MALE/FEMALE	TOTAL
1. NO. OF STUDENTS ON APPROVED PROGRAMS REQUIRING PART-TIME ATTENDANCE AT SCHOOL	2 1	1 1	3 2	5
2. NO. OF STUDENTS ON APPROVED PROGRAMS INCLUDING SOME FORMAL EDUCATION, SUCH AS EVENING SCHOOL OR CORRESPONDENCE COURSE(S)	- 1	2 2	2 3	5
3. NO. OF STUDENTS ON APPROVED PROGRAMS WITH NO SCHOOL COMPONENT REQUIRED	10 5	27 22	37 27	64
4. SUBTOTAL: NO. OF STUDENTS NOT ATTENDING FULL TIME DAY SCHOOL (ADD #1 + #2 + #3)	12 7	30 25	42 32	74
5. NO. OF STUDENTS PROCESSED BY SALEP COMMITTEE, BUT REQUIRED TO ATTEND SCHOOL FULL TIME	- -	- -	- -	-
6. NO. OF APPLICATIONS NOT PROCESSED	14 3	13 9	27 12	39
7. TOTAL NO. OF APPLICATIONS	26 10	43 34	69 44	113
PROGRAM ENROLLED IN AT TIME OF RELEASE				
A. ELEMENTARY: SR. JR.	1 -	- -	1 -	1
GRADE 7	1 -	- 1	1 1	2
GRADE 8	- 1	- -	- -	1
B. SECONDARY: VOCATIONAL, LEVEL IX	5 3	16 6	21 9	30
VOCATIONAL, LEVEL X	- -	- -	- -	-
COMPOSITE, LEVEL IX	5 3	11 15	16 18	34
COMPOSITE, LEVEL X	- -	3 3	3 3	6
C. NO. OF STUDENTS NOT ATTENDING FULL TIME SCHOOL (ADD A + B = #4 ABOVE)	12 7	30 25	42 32	74

Hamilton Board of Education,
100 Main Street West,
Hamilton, Ontario
1990 11 06

To the Chairman and Members,
Operations Management Committee,
Hamilton Board of Education

Ladies and Gentlemen:

ELEMENTARY/SECONDARY

I have the honour to present the following recommendations for your approval:

(a) That approval be given by the Hamilton Board of Education to accept the \$80,000 Transition Years Grant from the Ministry of Education to be used over a two year period to implement the Delta Transition Years Project.

(b) That the following trip requests be approved:

(i) Glen Brae, Grade 8, St. Donat, Quebec, 1991 01 30-02 02 (Wednesday to Saturday)

(ii) Lake Avenue, Grades 6-7, Outdoor Education, Camp Wanakita, 1991 01 20-23 (Sunday to Wednesday)

(iii) Ryerson, Grades 6-8, Outdoor Education, Camp Wanakita, 1991 02 10-13 (Sunday to Wednesday)

(iv) Ryerson, Grade 8 Fr. Imm., St. Donat, Quebec, 1991 06-09 (Sunday to Wednesday)

(v) Hill Park, Grades 9-OAC, Outdoor Education, Talisman Ski Resort, 1991 01 10 (Thursday)

(vi) Hill Park, Grades 9-OAC, Outdoor Education, Talisman Ski Resort, 1991 02 28 (Thursday)

(vii) Sir Allan MacNab, Grade 10, St. Donat, Quebec, 1991 01 09-12 (Wednesday to Saturday)

Respectfully submitted,

K. A. Rielly,
Director of Education
and Secretary

REPORT OF THE
NAME SEARCH COMMITTEE (BLOCK 87)

Present: Canon Rogers (Chairman); Trustees Deans, Kennedy and Korz.

Also

Present: Trustee R. Stewart.

Officials

Present: K. Rielly (Director of Education and Secretary)
P. Gillie (Superintendent of Schools - Area 4)

The Committee recommends:

ELEMENTARY/SECONDARY

(a) That the new elementary school in Block 87 be named the "Helen Detwiler Elementary School", in honor of the former Ward 7 Trustee.

Respectfully submitted,

J. ROGERS
Chairman

Committee Room,
1990 10 25

REPORT OF THE
WAGE SURVEY COMMITTEE (PAGE 2)

Present: James Rogers (Chairman), Theodore Davis, Kenneth and John

Also:
Theodore Davis, Jr.
C. C. Davis, Jr.

Present: K. R. Davis (Director of Education and Statistics)
J. R. Davis (Superintendent of Schools - Area 2)

1942

The Committee recommends:

RECOMMENDATIONS

(1) That the new elementary school in Block 22 be named the "John
Davis Elementary School" in honor of the former Ward 7 trustee.

Respectfully submitted,

J. ROGERS
Chairman

Committee Report
Page 10 of 10

THE BOARD OF EDUCATION FOR THE CITY OF HAMILTON

SPECIAL MEETING

CA40NHBLW26

A35

URBAN/MUNICIPAL

1990

~~1990-11-13~~

URBAN MUNICIPAL

NOV 22 1990

GOVERNMENT DOCUMENTS

TO THE CHAIRMAN AND MEMBERS
OPERATIONS MANAGEMENT COMMITTEE
(Trustees Cunningham, Baskin, Desmarais, Korz, Lowe, Penner,
Rogers and Clarke.)

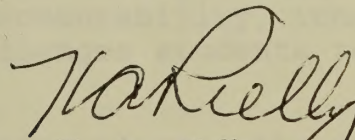
Ladies and Gentlemen:

Attached is the Report of the Committee to Study the Budget
Review Process.

[Agenda] This Report will be discussed at the Special Meeting of the
Operations Management Committee on Thursday, 1990 11 15 at 19:15
hours at the Education Centre, immediately following a Caucus and
prior to the regular Board at 20:00 hours.

Your attendance is requested.

Yours truly,



K. A. Rielly
Director of Education
and Secretary

rm

Notice sent to all trustees.

MEMBERS ARE ASKED TO BRING THE ATTACHED
REPORT TO THE MEETING.

Board of Education,
100 Main Street West,
1990 11 15.

TO THE CHAIRMAN AND MEMBERS,
OPERATIONS MANAGEMENT COMMITTEE,
Board of Education,
Hamilton, Ontario.

Ladies and Gentlemen:

Report of the Committee to Study the Budget Review Process

BACKGROUND

During the lengthy discussions and deliberations by the ad hoc committee, it was emphasized that any recommendations for change in the budget process should be done in conjunction with the Board's overall strategic planning.

To this end, it was pointed out that during the process of reorganization over the past three years, the Board had developed and agreed to the following basic organizational constructs designed to provide direction as the organization moved into the next decade.

VISION

"Learning is most important to success in life."

The vision of the Hamilton Board is to have a student-centred and school-based educational system which advocates and values a caring attitude, respect for diversity, accountability, innovation, trust and openness in communication, and challenges students to continued achievement.

This direction represents a refocusing on the students in the classroom.

Support and development of this vision will provide Hamilton students with the capabilities to meet the challenges of the 21st century.

MISSION

The Hamilton Board of Education's purpose is to educate children and adults to enable them to enjoy life as creative, contributing responsible members of society.

MAJOR GOALS

1. Effective Service
2. Team Building
3. Individual growth & organizational effectiveness
4. Strategic Planning

It is through strategic planning which requires team work and striving for consensus that we will be able to identify and prioritize the major issues (priorities) that have to be addressed in order to reach toward the vision of the organization and fulfill its mission.

The Board has identified, through a planning process, the nine major issues that will have to be addressed over the next three to five years.

Although all of these issues must be addressed through the strategic plan, the issue which has emerged as our first priority is the Management of our Resources (Human, Fiscal and Physical). These three resources are closely linked and have significant impact on our operation hence it is imperative that they are carefully balanced.

The proper management of our scarce resources demands very careful planning if we are going to move further toward the accomplishment of our goals.

INTRODUCTION

In June, 1990, the Board gave careful attention to Trustees' concerns expressed by trustees and officials during the 1990 budget review process and the need for change.

As a result of these concerns and the ensuing debate, the following recommendations were approved:

- "a) That a working group of six trustees, including one French Language Section trustee, and appropriate officials be established to review the budget process and
- b) That this working group use the Proforma budget as a guide to set the direction for the percentage increase for the 1991 budget estimates."

THE BUDGET REVIEW PROCESS

The Committee to Study the Budget Review Process was constituted at the July, 1990 meeting of the Board. Six meetings were held between August and October, 1990. These meetings were conducted to set out plans that would allow us to more effectively utilize our limited financial resources. The process of open and candid discussions between trustees and officials have been most profitable and have led to greater understanding and appreciation of our various responsibilities on this issue.

Although all Minutes and attachments were distributed to members of the Board, the following topics received significant discussion time.

During the course of the deliberations, a number of issues were discussed, for example:

- . the impact of the Financial, School, Ministry and Board operating years on the planning process.
- . Major issues relating to programs, support services and financial resources.
- . trustee influence on the process.
- . the influence of the issues dealt with by the standing committees.
- . enrolment projections.
- . provincial government priorities.
- . the impact of implementing/eliminating programs.

As a result of these deliberations, the committee observed:

- . difficulties which arise from our present practices.
- . a desire by the officials for the trustees to be involved at the development phase of the budget.
- . trustee involvement in orderly planning and setting priorities.
- . the impact of four different years on the development of the budget -- the school year, the financial year, the Board's year and the Ministry's year.
- . program additions and deletions have their greatest impact on the subsequent year.
- . a need for long-term planning.
- . the desired outcome is an orderly and accountable budget process giving clear direction to the system.
- . that a planning process must be adopted that meets the needs of the elected officials and senior management (see attached).
- . a process for considering priorities should be developed in association with the staff, superintendents, trustees and the community.

One of the major outcomes to the discussion by the committee, was the development of a model for future budget processes. This model is attached to the report for your information and decision.

In addition, the ad hoc committee recommended:

- . that the bottom line (property taxes) be used (for budgets in the 1990's) based on assumptions that have to be made on the revenue side, taking into consideration the expenditures.
- . that a communications plan be developed for the December meeting of the Operations Management Committee.
- . that guidelines for the 1991 budget be established as soon as possible.

Prepared by:

The Sub-committee to
Study the Budget Review Process

Approved by:

K. A. Rielly, Director and Secretary

1990 11 15

AD HOC BUDGET COMMITTEE MEETING

The following is a planning model for the budget process.

The budget process should be based on the System Planning and the approved System Priorities.

THE BUDGET CYCLE

- an April to April Cycle

- April
 - Director takes System priorities to Board for approval (System priorities based on Strategic planning which involves system-wide input)
 - preliminary proforma budget developed, taking into consideration the System priorities
 - proforma budget considered by Board
- May
 - a percentage increase based on the tax increase to the property owner is determined by the Board
- June
 - Senior Management revises the proforma budget to reflect the determined percentage increase and the revised priorities
 - the revised proforma budget is taken back to the Board for approval
- September
 - the Officials go out to the System to develop a budget based on the percentage increase determined by the Board (about a 5 month process)
- February-March
 - a budget book based on expenditures is brought to the Board for consideration
 - the budget is briefly reviewed
- April
 - Officials return to Board with grants and the impact of the budget on the taxpayer
 - Budget is debated and approved in no more than 3 budget meetings (further cuts may be necessary if tax rate is unacceptable)

The proforma budget must be an operational plan.

The first step in the process of developing a budget is to determine the organization's mission and vision. This is followed by a thorough analysis of the current financial situation and the identification of key areas for improvement.

THE BUDGETING PROCESS

The budgeting process is a systematic approach to planning and controlling the organization's financial resources. It involves the preparation of a budget that outlines the expected revenues and expenses for a given period. The process is typically divided into several stages, including the identification of objectives, the selection of a budgeting method, and the implementation of the budget.

THE BUDGETING CYCLE

The budgeting cycle is a continuous process that involves the regular review and adjustment of the budget. It typically consists of the following steps: preparation of the budget, implementation of the budget, monitoring and control, and evaluation and adjustment.

April

- Director takes system priorities to Board for approval (March)
- preliminary estimates budget developed, taking into consideration the system priorities
- preliminary estimates submitted to Board

June

- Senior Management reviews the proposed budget in relation to the organization's strategic objectives and the revised priorities
- the revised budget is taken back to the Board for approval
- the officials go out to the system to develop a budget based on the percentage increase determined by the Board (about a 5 percent increase)

February-March

- a budget with based on expenditures is brought to the Board for consideration
- the budget is finally revised

April

- officials return to Board with figures and the impact of the budget on the system
- Budget is debated and approved in no more than 3 budget sessions (further cuts may be necessary if tax rate is anticipated)

The proposed budget must be an operational plan.

A G E N D A

(B. of Ed.)

OPERATIONS MANAGEMENT COMMITTEE
1990 12 11

Confirmation of the minutes of the 1990 11 06 meeting and special meeting of 1990 11 15.

GENERAL

BUSINESS ARISING OUT OF THE MINUTES:

1. Asbestos in our Buildings: Update
2. Report of the Asbestos Response Team - 12 month review - Pages 1 to 3
3. Report from the officials regarding the City of Hamilton's request to establish a Senior Citizens' Drop-In Centre - Lake Avenue School property (referred by OMC Nov/90) - Pages 4 to 8

NEW BUSINESS:

1. Presentations regarding the City of Hamilton's request to establish a Senior Citizens' Drop-In Centre - Lake Avenue School property
 - a) Riverdale Ravine Action Committee - See Appendix A
 - b) Warden Park Seniors Group
2. Re-constitution of Ad Hoc Committees
 - Committee to Study the Budget Review Process (6),
 - AIDS Policy Committee (5),
 - Name Search - Block 72 (5),
 - Committee to Study Future Parking Needs - Education Centre (5)
3. 1990 Forecast of Expenditures and Revenues - Page 9
4. Capital Expenditure Forecast - Page 10 to 19
5. Report on Boiler Problem, Vern Ames School
6. Report of the Committee to Study the Budget Review Process
 - Pages 20, 20A to 20E

ELEMENTARY/SECONDARY

NEW BUSINESS:

1. Recommendations of the Director of Education - Pages 21 and 22

THE BOARD OF EDUCATION FOR THE CITY OF HAMILTON

ASBESTOS RESPONSE TEAM

Six-Month Review

Background:

Since presenting the last report in June, 1990, the Asbestos Response Team has continued to work with the Board's long-range Asbestos Abatement Program (presented in October, 1990). In addition, the Asbestos Response Team has responded to current activities in fulfilling its mandate.

The Asbestos Response Team Mandate:

- Implement the management plan for asbestos repair and removal.
- Control budgeted expenditures in co-operation with the Plant Department.
- Develop an effective and consistent response to employee and community concerns by communicating with:
 - employee groups and health and safety representatives;
 - Ministry of Labour;
 - Hamilton-Wentworth Regional Department of Health; and
 - consultants.

Activities (June - November, 1990)

- Between fifteen to twenty inquiries are received daily. The Asbestos Response Team responds to employee and tenant complaints and concerns.
- Minimized the use of asbestos contractors for minor asbestos abatement work. The Team has completed 192 abatement jobs up to November 15, 1990.
- The Asbestos Response Team Foremen and Field Supervisor have managed the following projects:
 - Cardinal Heights Abatement Project;
 - 67 contract jobs; and
 - 192 minor abatement jobs.
- Provided inspection assistance and advice on the Macdonald and Churchill abatement projects.
- Prepared ten pre-renovation reports.
- Maintained regular supervision, inspection and monitoring of asbestos contractors has insured that work has been done in accordance with specifications.

Education Centre
100 Main Street West
Hamilton, Ontario

December 11, 1990

To the Chairman and Members
Operations Management Committee
Hamilton Board of Education

Ladies and Gentlemen:

Re: Asbestos Response Team - Six-Month Review

In accordance with recommendations made at the December, 1989 Board meeting, the Asbestos Steering Committee is presenting its second six-month review at this time (see attached). An eighteen-month review will be made in June, 1991.

This six-month report describes the present role of the Asbestos Response Team and its recent activity since the June, 1990 report.

Submitted by: The Asbestos Steering Committee
 - A. L. Stockwell, Associate Director
 - B. Sinclair, Superintendent, Human Resources
 - P. Shewfelt, Superintendent, Finance & Treasurer
 - R. Orlando, Superintendent, Plant
 - W. K. Ferris, Project Manager, Asbestos Response Team

Approved by: K. A. Rielly
 Director of Education and Secretary of the Board

/ls

- 2 -

- Continued to inspect sites and update building inventory reports as required.
- Co-ordination, communication and co-operation with employee groups, health and safety committees, the Ministries of Labour and Environment, medical community and media.
- Trained new employees in asbestos awareness.
- Addressed concerns and reduced anxiety and emotions associated with asbestos issues. Team members have participated in numerous meetings with students, staff, citizens and other boards of education.
- Provided technical assistance and advice to the Plant Department and Asbestos Steering Committee.

Summary:

It is the opinion of the Asbestos Steering Committee that the Asbestos Response Team has managed the Board's asbestos abatement work very effectively and efficiently. The Steering Committee believes it is essential that the Asbestos Response Team continue its supervision of the Board's asbestos management plan in accordance with Ontario Regulation 654/85 until its mandate is reviewed in June, 1991.

December 3, 1990
/ls

December 11, 1990

The Chairman & Members
Operations Management Committee
Board of Education for the City of Hamilton
100 Main Street West
Hamilton, Ontario
L8N 3L1

Ladies & Gentlemen:

**RE: CITY REQUEST - SENIOR CITIZEN'S DROP-IN CENTRE
LAKE AVENUE SCHOOL PLAYGROUND**

A request has been made by the city and these details are provided to assist in the Committee's decision-making.

1. REQUEST DETAILS

- Building approximately 1700 square feet
- Provisions for future expansion & parking (total land approx. 140 ft. x 200 ft.)
- Accessible to members, day and evening hours
- Building will contain kitchen facilities
- City prefers conveyance of land for nominal sum (similar to recreation centres)
- Two parcels of land identified
 - 1) Close to parking lot and 2 portables
 - 2) South west corner of school playground

2. RELATED DETAILS

- "Warden Park Seniors" have sought at least 2 previous sites over the past 4 years
- One site was vetoed as part of "flood plain"
- City has budgeted \$300,000 each year for last 4 years to build this centre
- "Warden Park Seniors" have grant money in their bank account (\$10,000 - \$16,000) from New Horizons to furnish building
- Seniors feel it needs to be within walking distance, as most of them live in apartments behind Lake Ave. School (300⁺ - seniors in area)
- Presently this group, which is very active, uses various apartment activity rooms weekly for crafts, meetings, cards, etc. However, they must rotate from building to building
- They use Lake Avenue School gymnasium once a month, in the evening

- Culture & Recreation Department plans to build a recreation centre somewhere in this area 1994-95 (might be Lake Ave. Site)
- There is enough room for a swimming pool and meeting room complex to be attached to the north west corner of the school adjacent to the gymnasium
- Depending on the orientation of the pool, there could also be enough room to attach a Senior's Centre in this north west corner, close to Violet Drive.
- If the north west area of playground is used, it affects school and playing fields minimally

3. STAFF COMMENTS

- Seniors' preferred location is very close to an already overcrowded parking lot
- Two portable classrooms and entrance door are also close by
- Two baseball diamonds and a football field are part of playground, servicing the younger neighbourhood population
- There is a strong need for a good recreation facility in this area (Sir Winston Churchill & Sir Wilfrid Laurier are too distant to service this needy area).
- Senior's preferred location is a "congested traffic" area
- Alternate location does not impact as seriously on traffic, parking and student activity areas
- Neither preferred or alternate locations permit attachment to a recreation complex if it were added to this site
- If a recreation centre were added, and either the preferred or alternate seniors' locations was chosen, there could be a potential number of 3 parking lots on this property unless some consolidation occurs.

RECOMMENDATION:

SHOULD THE BOARD DECIDE TO HOUSE THE SENIORS CENTRE ON THIS PROPERTY, IT IS RECOMMENDED THAT IT BE LOCATED ON THE NORTHWEST CORNER OF THE PROPERTY WITH ACCESS FROM VIOLET DRIVE. IT SHOULD ALSO BE DESIGNED SUCH THAT A DIRECT LINK-UP COULD BE MADE TO A POSSIBLE RECREATION CENTRE WHICH COULD BE ATTACHED TO THE SCHOOL.

Prepared and submitted by:

Richard W. Binns, Superintendent of Schools (Area 3)

Approved by:

Keith A. Rielly, Director of Education and Secretary



SEP 27 1990

THE CORPORATION OF THE CITY OF HAMILTON

City Hall, 71 Main Street West, Hamilton, Ontario L8N 3T4

PROPERTY DEPARTMENT

546-2719

20 September 1990

The Board of Education for the City of Hamilton
100 Main Street West
Hamilton, Ontario
L8P 1H6

Attention: Mr. D. Kelterborn

Dear Sir:

Re: Lake Avenue School

As you may be aware, the City is attempting to locate a site in the vicinity of Lake Avenue between Barton Street and Queenston Road in order to establish a Senior Citizens Drop-In Centre.

I have been directed by the City's Parks and Recreation Committee to formally approach the Board of Education with a view to exploring the possibility of acquiring a portion of the Lake Avenue School property.

The City is very hopeful of obtaining a portion of the Board's land upon which to build a Senior Citizen Drop-In Centre containing approximately 1,700 square feet with provisions for future expansion and parking. The Centre would be accessible to members during day and evening hours, it is envisaged, and will contain kitchen facilities. We enclose herewith a copy of a tentative design for a building which could be constructed on the site.

We have examined the school property and would respectfully request the Board to consider whether a parcel of land fronting along the northern limit of Delawana Drive could be made available to the City for the use contemplated, either through actual conveyance (preferable), or long-term lease. We would also ask your Board to give consideration to a transfer of property rights for a nominal sum, similar to the transfer of property rights which exists between the City and the Board with respect to school-attached recreation centres.

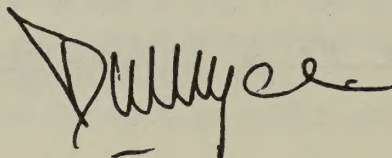
Board of Education for the City of Hamilton
20 September 1990
Page 2

While the City would consider any portion of the Board's property along Delawana Drive, the most preferable location would be in close proximity to the existing school parking lot. The size of land we are interested in acquiring is approximately 140 feet by 200 feet.

It would be appreciated if the Board of Trustees would consider the City's request at their earliest opportunity in order that the City can finalize plans to provide this much-needed facility.

I would be pleased to meet with you or provide further information in connection with this issue, if you so require.

Yours very truly,



D. W. Vyce
DIRECTOR OF PROPERTY

DWV/cs
Encl.

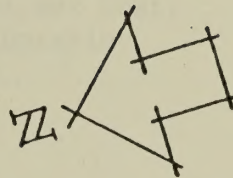
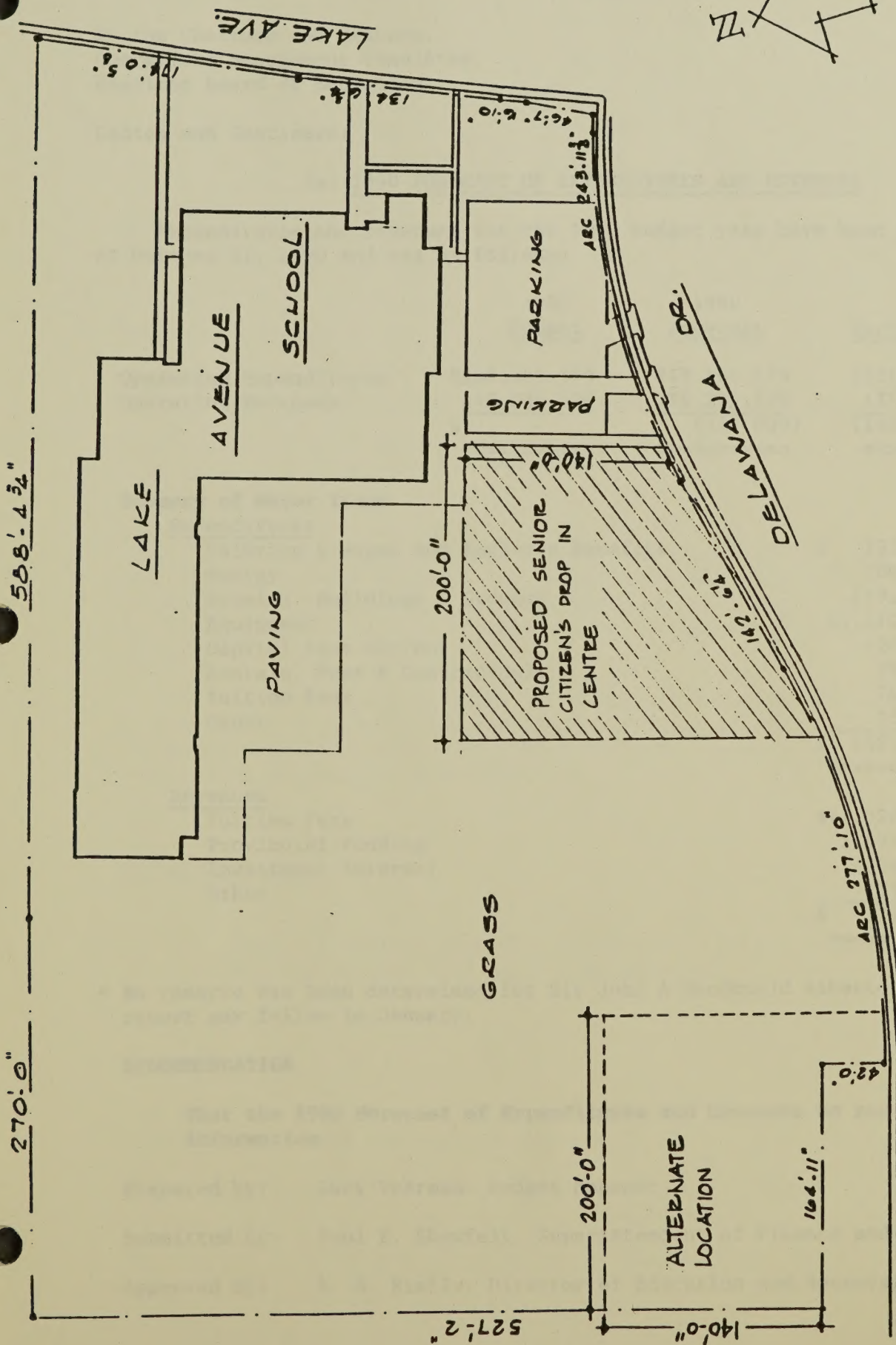
c.c. Alderman D. Agostino

Alderman F. Lombardo

Mr. R. Sugden, Director, Culture and Recreation

Mr. R. Martiniuk, Manager, Architectural Division

Mr. R. Martiniuk, Manager, Architectural Division
Attention: Mr. M. Shah



LAKE AVENUE SCHOOL - SITE PLAN

1990.09.26

SCALE: 1" = 100'-0"

MARCH 1987

Education Centre,
100 Main Street West,
Hamilton, Ontario.
1990 12 11.

To the Chairman and Members,
Operations Management Committee,
Hamilton Board of Education.

Ladies and Gentlemen:

Re: 1990 FORECAST OF EXPENDITURES AND REVENUES

Expenditures and revenues for the 1990 budget year have been projected as of October 31, 1990 and are as follows:

	<u>1990 Budget</u>	<u>1990 Forecast</u>	<u>Variance</u>
Operating Expenditures	\$248,085,579	248,406,579	(321,000)
Operating Revenues	248,085,579	248,256,579	171,000
	\$ -	(150,000)	(150,000)*
	=====	=====	=====

Summary of Major Items

Expenditures

Salaries & Wages and Employee Benefits	\$ 392,000
Energy	200,000
Repairs, Buildings & Grounds	(191,000)
Equipment	(1,310,000)
Capital from Current	426,000
Rentals, Fees & Contractuals	29,000
Tuition Fees	78,000
Other	55,000
	\$ (321,000)
	=====

Revenues

Tuition Fees	\$(1,028,000)
Provincial Funding	1,524,000
Investment Interest	(266,000)
Other	(59,000)
	\$ 171,000
	=====

* No reserve has been determined for Sir John A Macdonald asbestos work - report may follow in January.

RECOMMENDATION

That the 1990 Forecast of Expenditures and Revenues be received for information.

Prepared by: Lucy Veerman, Budget Manager

Submitted by: Paul E. Shewfelt, Superintendent of Finance and Treasurer

Approved by: K. A. Rielly, Director of Education and Secretary

Page 2
 The following is a list of the names of the persons who have been appointed to the various positions in the Department of the Interior, and who have been sworn in as such.

TO THE SECRETARY OF THE INTERIOR
 DEPARTMENT OF THE INTERIOR
 WASHINGTON, D. C.

Respectfully,
 Your obedient servant,
 J. M. Smith

ASST. SECRETARY OF THE INTERIOR

The following is a list of the names of the persons who have been appointed to the various positions in the Department of the Interior, and who have been sworn in as such.

NAME	POSITION	DATE OF APPOINTMENT
J. M. Smith	Asst. Secy.	Jan. 1, 1900
J. M. Smith	Asst. Secy.	Jan. 1, 1900
J. M. Smith	Asst. Secy.	Jan. 1, 1900
J. M. Smith	Asst. Secy.	Jan. 1, 1900

ASSISTANT SECRETARIES

NAME	POSITION	DATE OF APPOINTMENT
J. M. Smith	Asst. Secy.	Jan. 1, 1900
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Education Centre,
100 Main Street West,
Hamilton, Ontario.

1990 12 11

To the Chairman and Members,
Operations Management Committee,
Hamilton Board of Education.

Ladies and Gentlemen:

Re: CAPITAL EXPENDITURE MULTI-YEAR FORECAST: 1991
Allocations for 1992 to 1996

The Capital Expenditure Multi-Year Forecast: 1991 was filed with the Ministry of Education on December 4, 1990. It summarizes the estimated long term capital needs of the Hamilton Board of Education for the years 1992 to 1996 as reported in the Accommodation Report (June, 1990).

This Forecast supports our request for capital allocations in the amount of \$25,775,000 for the 5 year period starting in 1992. The Ministry of Education will likely announce approved capital allocations in the spring of 1991

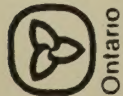
RECOMMENDATION:

**That the Capital Expenditure Multi-Year Forecast: 1991,
Allocations for 1992 to 1996 be approved.**

Prepared by: Greg Rutledge, Controller

Submitted by: Paul E. Shewfelt, Superintendent of Finance
and Treasurer

Approved by: K. A. Rielly, Director of Education and Secretary



Ministry
of
Education
Ontario

Proposed Projects - Buildings (For Growth)

NOTE: Record all projects for which applications for Building Proposal Approval are to be submitted after January 1, 1991.

THE BOARD OF EDUCATION FOR THE CITY OF HAMILTON										Section	Board Number			
										GENERAL	6-4-319			
Board Priority Number	Name of Project/School Location Mident Number	Age of Existing School	Ministry Rated Pupil Capacity			Project class code (see instructions)	Type of Project (Elem (E) Sec (S))	Estimated Cost (\$000)				Estimated Local Share (\$000)	Method of Financing	
			Permanent Facilities*	Existing School	This Project Portables/ Portapaks			1992	1993	1994	1995			1996
1	Lincoln M. Alexander #313173 6 Room Addition	1989	403	-	205	A	E	1,300					740	Deben- tures
TOTAL \$								1,300				740		

NOV 30 1990

Date

* Including Relocatable Classroom
Modules (RCM's)

Use Sub-Totals and Carry Forward
if more than one page is required.

Proposed Projects - Buildings (For Non-Growth)

NOTE: Record all projects for which applications for Building Proposal Approval are to be submitted after January 1, 1991.

THE BOARD OF EDUCATION FOR THE CITY OF HAMILTON		Section	Board Number
		GENERAL	6-4-319

Board Priority	Name of Project/School Location Midnet Number	Age of Existing School	Ministry Rated Pupil Capacity			Project class code (see instructions)	Type of Project (E/S)	Estimated Cost (\$000)					Estimated Local Share (\$000)	Method of Financing
			Permanent Facilities*	Existing School	This Project			1992	1993	1994	1995	1996		
1	Asbestos Repair/Removal	-	-	-	-	D	E/S	50	-	470	1500	1000	1010	Current Levy
2	Technical Upgrade Program	-	-	-	-	G	S	150	200	200	-	-	185	Current Levy
3	Caledon #897957 - Renovation into Co-Ed Vocational School	-	670	-	-	C	S	3300	-	-	-	-	1100	Debentures
4	Crestwood #903205 -Renovation into Middle School	-	710	-	-	C	E	-	3500	-	-	-	1165	Debentures
5	Dust Collection Systems	-	-	-	-	D	E/S	238	345	299	-	-	295	Current Levy
6	Roof Replacement Program	-	-	-	-	G	E/S	555	695	580	600	645	1025	Current Levy
7	Major Renovation Program	-	-	-	-	D	E	1808	1500	1500	2000	2000	2935	MECR/ Capital Reserve
8	Boiler Replacement Program	-	-	-	-	G	E/S	270	270	260	270	270	445	Current Levy
TOTAL \$								6371	6510	3309	4370	3915	8160	

NOV 30 1990

Date

* Including Relocatable Classroom Modules (RCM's)

Use Sub-Totals and Carry Forward if more than one page is required.

Proposed Projects - Buildings (For Non-Growth)

NOTE: Record all projects for which applications for Building Proposal Approval are to be submitted after January 1, 1991.

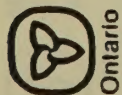
THE BOARD OF EDUCATION FOR THE CITY OF HAMILTON		Section	Board Number							
		GENERAL	6-4-319							
Board Number Priority	Name of Project/School Location Mident Number	Age of Existing School	Ministry Rated Pupil Capacity			Estimated Cost (\$000)			Estimated Local Share (\$000)	Method of Financing
			Existing School	Portable/ Portapaks	This Project	1992	1993	1994		
1	ASBESTOS - REVISED TOTAL COSTS									
(a)	Inspection, testing, consulting, training					100	50	50		
(b)	Ainslie Wood Scott Park Barton Westmount					800	800	800	250 250	
(c)	Maintenance					400	450	470	500	1010
(d)	Minor Unidentified Repairs					200	150	100	50	
(e)	Contingency					100	100	100	100	
	TOTAL REVISED ESTIMATE (7,170)					1600	1550	1520	1500	1000
	LESS: Previously approved by Ministry of Education (4,150)					(1550)	(1550)	(1050)	-	-
	TOTAL \$					50	-	470	1500	1000
										1010

NOV 30 1990

Date

* Including Relocatable Classroom
Modules (RCM's)

Use Sub-Totals and Carry Forward
if more than one page is required.



Ministry of Education
Ontario

Proposed Projects - Buildings (For Non-Growth)

NOTE: Record all projects for which applications for Building Proposal Approval are to be submitted after January 1, 1991.

Board	THE BOARD OF EDUCATION FOR THE CITY OF HAMILTON		Section	GENERAL	Board Number	6-4-319
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Board Priority	Name of Project/School Location Midnet Number	Age of Existing School	Ministry Rated Pupil Capacity			Project class code (see instructions)	Type of Project (see instructions)	Estimated Cost (\$000)				Estimated Local Share (\$000)	Method of Financing
			Permanent Facilities*	Existing School	This Project			1992	1993	1994	1995	1996	
2	TECHNICAL UPGRADE PROGRAM												
a	Barton	1960	1,410	-	-	D	S	50					185 Current Levy
b	Sir Winston Churchill	1967	1,536	-	-	D	S	50					
c	Glendale	1960	1,540	105		D	S	50					
d	Crestwood	1962	710	-		D	S	50	50				
e	Caledon	1968	670	-		D	S		50				
f	Scott Park	1965	1,690	-		D	S		50				
g	Ainslie Wood	1970	753	-		D	S		50				
h	Sherwood	1967	1,582	-		D	S			50			
i	Sir Allan MacNab	1969	1,760	-		D	S			50			
j	Sir John A. Macdonald	1969	1,930	-		D	S			50			
k	Westdale	1930	2,032	-		D	S			50			
TOTAL \$								150	200	200			185

NOV 30 1990

Date

* Including Relocatable Classroom
Modules (RCM's)

Use Sub-Totals and Carry Forward
If more than one page is required.

21-0116B (Revised 08/90) CEF-1B-1991

NOTE: Record all projects for which applications for Building Proposal Approval are to be submitted after January 1, 1991.

Board Priority Number	Name of Project/School Location Midnet Number	School or Existing	Ministry Rated Pupil Capacity			Project class code (see instructions)	Type of Project (E) (S)	Estimated Cost (\$000)					Estimated Local Share (\$000)	Method of Financing	
			Existing School		This Project			1992	1993	1994	1995	1996			
			Permanent Facilities*	Portables/ Portapaks											
5	DUST COLLECTION SYSTEMS -	INDUSTRIAL	TRIAL	ART SHOPS											
a)	Hillcrest		672		D	E	36							 295	Current Levy
b)	Hampton Heights		676		D	E	36								
c)	Bennetto		382	70	D	E	36								
d)	W. H. Ballard		1049		D	E		39							
e)	Lake Avenue		860	140	D	E		39							
f)	Lawfield		533	70	D	E		39							
g)	G. L. Armstrong		726	35	D	E		39							
h)	Burkholder		455	70	D	E		39							
i)	Ryerson		525	35	D	E			43						
j)	Queen Mary		871		D	E			43						
k)	Viscount Montgomery		546		D	E			43						
l)	C. B. Stirling		654	350	D	E			43						
m)	R. A. Riddell		840	455	D	E			43						
n)	G. P. Vanier		930		D	S	65								
o)	Scott Park		1690		D	S	65								
p)	Sir John A. Macdonald		1930		D	S		75							
q)	Sherwood		1582		D	S		75							
r)	Sir Winston Churchill		1536		D	S				84					
			TOTAL \$				238	345	299			295			

NOV 3 0 1999

NOV 30 1999

Date _____

• Including Relocatable Classroom Modules (RCM's)

Use Sub-Totals and Carry Forward if more than one page is required.

21-0116B (Revised 08/90) CEF-1B-1991



NOTE: Record all projects for which applications for Building Proposal Approval are to be submitted after January 1, 1991.

THE BOARD OF EDUCATION FOR THE CITY OF HAMILTON		Section	Board Number
		GENERAL	6-4-319

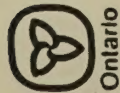
Board Priority	Name of Project/School Location Mident Number	Age of Existing School	Ministry Rated Pupil Capacity			Project class code (see instructions)	Type of Project (S) Elem (B) Sec	Estimated Cost (\$000)					Estimated Local Share (\$000)	Method of Financing
			Permanent Facilities*	Exsiting School	This Project			1992	1993	1994	1995	1996		
6	ROOF REPLACEMENT PROGRAM													CURRENT LEVY
(a)	Westmount.	1961	1460	-	-	G	S	325						
(b)	Richard Beasley	1968	336	105		G	E	230						
(c)	Viscount Montgomery	1951	546	-		G	E							
(d)	Glendale (Phase 1)	1960	1540	105		G	S	250	250					
(e)	Red Hill	1968	336	70		G	E	265	265					
(f)	Norwood Park	1954	595	105		G	E	180	180					
(g)	Glendale (Phase 11)	1960	1540	105		G	S			250				
(h)	Dundurn	-	-	-		G	E/S			230				
(i)	Parkview (Upper Level)	1962	640	-		G	S			100				
(j)	Education Centre (Lower Level - Phase 1)	1967	-	-		G	E/S			100				
(k)	Sir Allan MacNab	1969	1760	-		G	S			160				
(l)	Sherwood (Gymnasium)	1967	1582	-		G	S			140				
(m)	Westmount (West Side)	1961	1460	-		G	S			100				
(n)	Education Centre (Upper Level - Phase 11)	1967	-	-		G	E/S					100		
(o)	Westmount (Lower Section)	1961	1460	-		G	S					295		
(p)	Westmount (Upper Section)	1961	1460	-		G	S					250		
TOTAL \$								555	695	580	600	645	1025	

NOV 30 1990

Date

* Including Relocatable Classroom Modules (RCM's)

Use Sub-Totals and Carry Forward if more than one page is required.



Ministry
of
Education

Proposed Projects - Buildings (For Non-Growth)

NOTE: Record all projects for which applications for Building Proposal Approval are to be submitted after January 1, 1991.

THE BOARD OF EDUCATION FOR THE CITY OF HAMILTON			Section	Board Number
			GENERAL	6-4-319

Board Priority	Name of Project/School Location Midland Number	Age of Existing School	Ministry Rated Pupil Capacity			Project class code (see instructions)	Type of Project (B) Sec (S)	Estimated Cost (\$000)					Estimated Local Share (\$000)	Method of Financing
			Permanent Facilities*	Existing School	This Project Portables/ Portapaks			1992	1993	1994	1995	1996		
7	MAJOR RENOVATION PROGRAM													MECR/ CAPITAL RESERVES
(a)	Gibson (Stage 11)	1892	503	-	-	D	E	345						
(b)	Lloyd George	1924	505			D	E	532						
(c)	King George	1912	469			D	E	931						
(d)	To Be Determined					D								
								1500	1500	2000	2000	2000	2935	
								1808	1500	1500	2000	2000	2935	
								TOTAL \$						

NOV 30 1990

Date

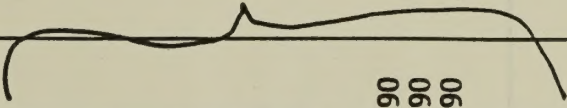
* Including Relocatable Classroom
Modules (RCM's)

Use Sub-Totals and Carry Forward
if more than one page is required.

21-0116B (Revised 08/90) CEF-1B-1991

NOTE: Record all projects for which applications for Building Proposal Approval are to be submitted after January 1, 1991.

THE BOARD OF EDUCATION FOR THE CITY OF HAMILTON		Section	Board Number
		GENERAL	6-4-319

Board Priority Number	Name of Project/School Location Midnet Number	Existing Building No.	Ministry Rated Pupil Capacity			Project class code (see instructions)	Type of Project (E or S)	Estimated Cost (\$000)					Estimated Local Share (\$000)	Method of Financing
			Existing School		This Project			1992	1993	1994	1995	1996		
			Permanent Facilities*	Portables/Portapacks										
BOILER REPLACEMENT PROGRAM														
(a)	Lawfield	1961	533	70		G	E	90						Current Levy
(b)	Burkholder Drive	1959	455	70		G	E	90						
(c)	Highview	1956	950	-		G	E	90						
(d)	Chedoke	1957	709	-		G	E	90						
(e)	Barton	1959	1410	-		G	S		90					
(f)	Dalewood	1949	478	35		G	E							
(g)	Woodward	1951	261	70		G	E		80					
(h)	Fernwood Park	1958	315	-		G	E		90					
(i)	Parkdale	1947	336	-		G	E		90					
(j)	Queensdale	1948	297	-		G	E							
(k)	Viscount Montgomery	1951	546	-		G	E		90					
(l)	Vincent Massey	1951	-	140		G	E		90					
(m)	Parkview	1961	640	-		G	S							
(n)	Hampton Heights	1954	676	-		G	E							
(o)	Franklin Road	1955	522	-		G	E							
TOTAL \$								270	270	260	270	270	445	

NOV 30 1999

NOV 30 1990

Date

* Including Relocatable Classroom Modules (RCM's)

Use Sub-Totals and Carry Forward if more than one page is required.

Proposed Projects - Buildings (For Non-Growth)

NOTE: Record all projects for which applications for Building Proposal Approval are to be submitted after January 1, 1991.

THE BOARD OF EDUCATION FOR THE CITY OF HAMILTON		Section	Board Number
		GENERAL	6-4-319

Board Priority Number	Name of Project/School Location Midrent Number	Existing School (s)	Ministry Rated Pupil Capacity			Project class code (see instructions)	Type of Project (see instructions)	Estimated Cost (\$000)				Estimated Local Share (\$000)	Method of Financing
			Permanent Facilities*	Existing School	Portables/ Portapaks			1991					
1	Portables (6)						E	300				100	Current Levy
2	Major Renovation Program												
	Tweedsmuir	1991	525	-	-	D	E	718				650	MECR/ Capital Reserve
	Memorial	1918	758	-	-	D	E	572					
	Gibson (stage I)	1892	503	-	-	D	E	401					
	Hillcrest	1920	672	-	-	D	E	266					
3	Technical Upgrade Program												
	Hill Park	1954	1498	-	-	D	S	50				50	Current Levy
	Westmount	1961	1460	-	-	D	S	50					
	G. P. Vanier	1970	930	-	-	D	S	50					
TOTAL \$								2,407				800	

NOV 30 1990

Date

* Including Relocatable Classroom
Modules (RCM's)

Sub-Totals and Carry Forward
More than one page is required.

21-0116B (Revised 08/9)

EF-1B-1991

REPORT OF THE
COMMITTEE TO STUDY THE BUDGET REVIEW PROCESS
1990 12 05

Present: W. Hicks (Chairman); Trustees Cunningham, Desmarais, Hill, Penner and Rogers.

Also

Present: Trustees Allen, Bishop, Deans, Korz, Johnston, Lowe, McWhinnie, Mulholland and R. Stewart.

Officials

Present: K. A. Rielly, Director of Education and Secretary
A. L. Stockwell, Associate Director of Education
P. Shewfelt, Superintendent of Finance and Treasurer
R. Kawai, Superintendent, Information Management Services
R. Binns, Superintendent of Schools - Area 3
P. Gillie, Superintendent of Schools - Area 4
D. Rothwell, Superintendent of Schools - Area 5
N. Forster, Information Officer

The Committee recommends:

GENERAL

a) That a six percent increase in property taxes be approved for the 1991 Budget.

b) That the implementation of the Communications Plan be approved.

Respectfully submitted,

W. Hicks,
Chairman

cv

COMMITTEE TO STUDY THE PROBLEM OF THE
1940-1941

REPORT OF THE COMMITTEE TO STUDY THE PROBLEM OF THE
1940-1941

REPORT OF THE COMMITTEE TO STUDY THE PROBLEM OF THE
1940-1941

REPORT OF THE COMMITTEE TO STUDY THE PROBLEM OF THE
1940-1941

REPORT OF THE COMMITTEE TO STUDY THE PROBLEM OF THE
1940-1941

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1940-1941

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1940-1941

REPORT OF THE COMMITTEE TO STUDY THE PROBLEM OF THE
1940-1941

REPORT OF THE COMMITTEE TO STUDY THE PROBLEM OF THE
1940-1941

Education Centre
100 Main Street West
Hamilton, Ontario
L8N 3L1
1990 12 11

To the Chairman and Members
Operations Management Committee
Hamilton Board of Education

Ladies and Gentlemen:

Re: Budget Communications Plan

Everybody sees our school system in different ways. Some see us from inside our schools, including our parents and volunteers. Others shape their image of the school system from what critics say about us in the newspaper. If we provide more people with good information about our schools, our image will be enhanced. Positive communications can make a powerful difference.

Following adoption of the Budget Communications Plan motion last month, the Director sent a letter to gather ideas and strategies from all parts of our school system. A Communications Workshop was held last Wednesday night for all Board Members and Officials. It was designed to focus on public relations in general and also to gather ideas for the Budget Communications Plan.

The resulting input strongly suggests that we focus attention on our education product rather than on the price tag alone:

- Focus on our vital role of helping children and adults move forward to live successful lives in the new millennium.
- Emphasize the fact that education is a large and complex business, involving a partnership of students, parents, teachers and the Board Members.
- Explain provincial government demands which have been expensive while provincial grants have continued to go down in recent years.

Seven key publics have been identified to receive such messages:

- City Politicians
- Hamilton Spectator Editorial Staff
- Seniors
- Business/Industry
- Taxpayers in Individual School Areas
- All Hamilton Taxpayers
- Provincial Government

Several strategies have been developed to address each of these publics. Regarding city politicians, for example, specific strategies have already begun to unfold:

1. In preparation for the December 15 public information session, Alderman Brian Hinkley was invited to meet with Messrs. Hicks, Rielly, Shewfelt, Kawai and Forster. Several of our suggestions for Saturday's meeting have been taken back to City Hall by Mr. Hinkley.
2. Growing out of this positive discussion came the possibility of our Board being able to insert print information with the tax bill on a shared cost basis with the City. Mr Hinkley has agreed to pursue this on our behalf.
3. It is being proposed that, throughout the coming months, City politicians be invited to Area/Principal meetings and school functions designed to provide them with insights about education today and to help them become more aware of the challenges confronting educators.

Similarly, all seven target publics will be addressed. In order to reach the target group referred to as "all Hamilton taxpayers", our messages will be projected not only through several community meetings, but also through the mass media:

- radio
- television
- newspaper
- print

The process of developing and carrying out such strategies will demand a lot of work on the part of staff throughout the system. Large amounts of personal time and work will have to be volunteered to carry out this plan. Staff must be given sufficient time to put forth carefully considered suggestions and to volunteer their support.

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To the Ad Hoc Committee to Study the
Budget Review Process,
Hamilton Board of Education.

Ladies and Gentlemen:

BACKGROUND:

At the meeting of the ad hoc committee of 1990 11 19, it was moved by Canon Rogers:

- (a) That the officials prepare a report with a six percent increase on property taxes and explain ramifications of that.
- (b) That officials prepare a plan for implementation over a longer period of time to bring the budget down to a six percent increase over a two-year period.

With this mandate as our focus, members of Senior Management have undertaken the task of reducing the Proforma Budget from the proposed 9.8% increase to the levels of 7.5% and 6% increase on property taxes.

It is the recommendation of Senior Management that the 6% increase on property taxes be achieved through a mutual planning process over a two-year period, with the full knowledge and involvement of the various constituent groups in the system. To do otherwise, over a shorter period of time, would cause serious problems to our system with respect to our delivery of services.

The ramifications of the impact on the system of reducing the Proforma Budget to the 7.5% and 6% levels have been described in a general, rather than in a specific manner, since it is our understanding, from the newly developed budget process, that it is the function of Senior Management to administer the specific details of the budget after the global target has been set by the trustees.

The logical extension to the process would be that the specific budget allocations to the schools and departments would be based on the resources that are needed to carry out daily system operations and to develop and implement the components of the already identified major priorities of the Board.

In considering the areas of the Proforma Budget that could be reduced to meet the proposed target figures, the following criteria were used as guidelines:

1. The Board's purpose (mission) -- "educating children and adults"
2. The budget is developed as part of a planning process to compliment the Board's priorities
3. Impact of cuts on the schools and the classroom
4. "Things over people" where possible
5. Mandated vs optional programs

1052
The Board of Directors
The Board of Directors
The Board of Directors
The Board of Directors
The Board of Directors

To the Board of Directors
The Board of Directors
The Board of Directors
The Board of Directors
The Board of Directors

Ladies and Gentlemen:

Respectfully,

At the meeting of the Board of Directors of 1911, it was moved by Mr. [Name] that the Board of Directors should be authorized to [Action]

(a) That the Board of Directors be authorized to [Action]

(b) That the Board of Directors be authorized to [Action]

It is the policy of the Board of Directors to [Action]

It is the policy of the Board of Directors to [Action]

The Board of Directors has [Action]

The Board of Directors has [Action]

It is recommended that the Board of Directors [Action]

1. The Board of Directors should [Action]
2. The Board of Directors should [Action]
3. The Board of Directors should [Action]
4. The Board of Directors should [Action]
5. The Board of Directors should [Action]

6. Use of debenturing
7. Impact of budget cuts on revenue
8. Impact on Compensatory Education schools
9. Contract implications and legal obligations
10. Impact on French as a First Language.

At the time the Proforma Budget was presented to the Board in July, no adjustments were made to reflect either the G.S.T. or any deficit for 1990.

The outline below is an adjusted summary of the 1991 Proforma Budget with both of these included.

		<u>Exp.</u> <u>%</u>	<u>Increase</u> <u>%</u>	<u>Taxes</u> <u>\$</u>
Proforma Expenditures (July 1990)	\$272,539,000	9.9	9.8	86.12
Deficit (Estimate)	1,500,000			
G.S.T. (Net)	<u>1,200,000</u>			
Proforma Expenditures (Revised)	\$275,239,000	10.9	11.6	101.67

A model outlining how reductions could be achieved over a two-year period to accomplish the specific mandate of the ad hoc committee is outlined on the attached sheet.

We are confident that given the tenor of the times, with the severe fiscal restraints on the system, we will be able to involve the trustees, staff and community over a two-year period to significantly reduce the budget in a manner that will minimize the impact to the students in the classroom.

Prepared by: Senior Management

Submitted and approved by: Keith A. Rielly,
Director of Education and Secretary.

attach.

-as

REDUCTIONS FOR CONSIDERATION - A MODELMotion (a)Impact on the 1991 Proforma Budget

	<u>Step 1</u>	<u>Step 2</u>
Expenditures - (\$8,500,000)	\$6,000,000	\$2,500,000
	8.5%	7.5%
Property Tax Increase	7.6%	6.0%
	\$67.12	\$52.73

Motion (b)

	<u>TOTAL</u>	<u>YEAR 1</u>	<u>YEAR 2</u>
Salaries & Wages, Employee Benefits	\$1,350,000	\$1,350,000	-
Travel, Personnel Training, Bursaries	200,000	100,000	100,000
Books, Films, Software, Supplies and Services	2,100,000	800,000	1,300,000
Energy, Repairs to Buildings and Grounds	1,000,000	600,000	400,000
New and Replacement Equipment	500,000	350,000	150,000
Debt Charges, Capital from Current and Permanent Improvements	1,100,000	650,000	450,000
Rentals, Fees and Contractual Services and Tuition Fees	400,000	300,000	100,000
Working Capital, Charge Back of Taxes, Capital Reserves, Dofasco Reserve and Other	1,850,000	1,850,000	
	<u>\$8,500,000</u> =====	<u>\$6,000,000</u> =====	<u>\$2,500,000*</u> =====

Impact on the Proforma Budget

Expenditures	8.5%	7.5%*
Property Tax Increase	7.6%	6.0%*
	\$67.12	\$52.73*

* This model will require refinement in the second year of the plan.

Section 101

Impact on the 1991 Budget

Year 1	Year 2	Year 3
22,000,000	22,000,000	22,000,000
7.2%	7.2%	7.2%
227.12	227.12	227.12

Section 101

Year 1

Year 2

Year 3

Salaries & Wages, Employee Benefits	21,400,000	21,400,000	-
Travel, Technical Training	200,000	200,000	100,000
Books, Film, Materials, Supplies and Services	1,400,000	1,400,000	1,400,000
Energy, Fuel, and Utilities	1,000,000	1,000,000	1,000,000
Real and Equipment Expenses	500,000	500,000	500,000
Other Expenses, Capital Costs, Contract and Insurance	1,100,000	1,100,000	1,100,000
Grants, Fees and Commissions	400,000	400,000	400,000
Working Capital, Other Costs of Labor, Capital Expenses, Federal Reserve and Other	1,400,000	1,400,000	1,400,000
Total	26,000,000	26,000,000	26,000,000

Impact on the 1991 Budget

Expenditures	7.2%	7.2%	7.2%
Property Tax Increase	227.12	227.12	227.12

This table will require refinement in the second year of the plan.

While a plan spanning the entire winter and spring months is taking shape, the attached list of strategies represents only those to be implemented this month. At next month's Operations Management Committee meeting, a comprehensive list of strategies will be put forward for consideration.

The attached strategies have been arranged in descending order of recommended priority. This portion of the Communications Plan would cost approximately 1,144 staff-hours and \$7,375 for other expenses during the remainder of the school year.

• **Recommendations**

- That the Budget Communications Plan be adopted in principle.
- That the strategies listed in this report be carried out at an approximate cost of 1,144 staff-hours and \$7,375 for other expenses.
- That additional strategies covering January to the end of the school year be presented to the next regular meeting of the Operations Management Committee.

Prepared by: The Committee to Study the Budget Review Process, Senior Management and I.M.S. Staff.

Submitted by: Rick Kawai, Superintendent of Information Management Services

Approved by: K.A. Rielly, Direction of Education and Secretary

While a good working relationship was maintained and good results were achieved, the attached list of suggested improvements was made to the Department and the results of the Department's response to the suggestions are being reviewed. The Department's response to the suggestions is being reviewed.

The attached correspondence has been reviewed in connection with the Department's response to the suggestions. The Department's response to the suggestions is being reviewed. The Department's response to the suggestions is being reviewed.

Respectfully,

The Department's response to the suggestions is being reviewed. The Department's response to the suggestions is being reviewed. The Department's response to the suggestions is being reviewed.

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1991 Budget Communications Plan



<u>Time Frame</u>	<u>Strategy</u>	<u>Target Publics</u>	<u>To be Carried-out by</u>	<u>Hours and/or Cost</u>
December 1990	Provide Trustees and Senior Management with In-service on the elements of effective Public Relations.	Trustees Senior Management	SPRC IMS Communications	80 \$750
December 1990	Make an effective presentation with overheads and handout materials at Convention Centre on December 15. Emphasize our educational product.	City Politicians All Taxpayers	Trustees Senior Management	40 \$25
December 1990	Attempt to arrange a meeting with the editorial board of Hamilton Spectator to talk about education, tax levels, salary increases, etc.	Spectator Editorial Staff	Trustees Senior Management	48 \$0
December 1990 to April 1991	Plan meetings/workshops involving city politicians to improve lines of communication.	City Politicians	Trustees Senior Management	20 \$100
December 1990	Improve Image of the Board and trustees by showing what our Board offers in comparison to other Boards (size, etc) through school to community newsletters, events, and media.	All Taxpayers	IMS Research	40 \$1,000
December 1990 to May 1991	Put forth an offer from the Director to speak to the Chamber of Commerce and other local associations and service clubs.	Business & Industry	Senior Management	16 \$0
December 1990 to May 1991	Lend support to citizen groups who may seek to improve equity/fairness within the tax system.	Non-parent Taxpayers Pensioners	Senior Management Trustees	100 \$0
December 1990 to May 1991	Prepare and distribute update sheets to staff with background information regarding newspaper articles that appear, particularly regarding the 1991 budget situation.	Staff	IMS Communications IMS DHP Library	200 \$300

<u>Time Frame</u>	<u>Strategy</u>	<u>Target Publics</u>	<u>To be Carried-out by</u>	<u>Hours and/or Cost</u>
December 1990 to May 1991	Invite schools to work closely with Brabant Newspapers to maximize positive school community coverage.	All	Principals Senior Management	100 \$0
December 1990 to April 1991	Hold public relations and budget information sessions as a part of: -Area meetings -School staff meetings -Education Centre department meetings.	Staff	Senior Management Principals	200 \$100
December 1990 to May 1991	Work with Tri-Boards to publicize educational initiatives.	All	Senior Management IMS Communications	150 \$0
December 1990 to May 1991	Work with Ontario Public School Boards' Association as much as possible to accomplish Provincial objectives and take advantage of communication initiatives that benefit our Board.	Provincial Gov't	Trustees Senior Management	50 \$3,600*
December 1990	Co-operate with our Teacher Federations in their efforts to improve the image of teachers.	All	Trustees Senior Management	100 \$1,500

Total Hours -- 1,144
Total Cost -- \$7,375

*if OPSBA Communications Proposal is adopted.

SUBMISSION**to
THE HAMILTON BOARD OF EDUCATION****regarding****JOINT USE OF SCHOOL LANDS and/or FACILITIES
FOR COMMUNITY FACILITIES**

As residents of Riverdale East and Riverdale West and adjacent areas, we are concerned about the lack of adequate community facilities in this area. Unlike most other areas of Hamilton, there are no community centres in either of our neighbourhoods or in the adjacent Kentley neighbourhood. Indeed, a recent recreation department publication showing a map of Hamilton's recreation facilities depicted Nash Road as Hamilton's eastern boundary!

This unhappy situation was made particularly clear to us earlier this year when a controversy erupted in our community about the proposed location of a senior citizens' drop-in centre. Many of us were unpleasantly surprised when city officials proposed to locate this facility on one of our two local parkland areas (on the east side of Lake Avenue, near Barton Street).

We were particularly disturbed about this proposal, because both Riverdale East and Riverdale West are officially deficient in parkland already, and since many local residents (over 100 families) had contributed money in 1985-1986 to pay the legal costs of having this particular parkland rezoned from light industrial to "A" (Recreation, Open Space, Conservation).

At the same time, our sympathies went out to the senior citizens who have been working for many years to acquire adequate facilities. We see no sense in a dispute in our community that suggests that we have to choose between preserving parkland and making adequate provisions for our senior citizens. This made very clear to us once again the dire need for a community centre in this part of Hamilton. In such a centre, the seniors' needs could be met. Such a centre would also mean that local families don't have to travel all the way to Churchill Recreation Centre on Parkdale or to Laurier on Albright to take their children swimming, or to make use of the many other opportunities that a community centre offers.

We are aware that the City of Hamilton has an official policy of encouraging the joint use of school lands and/or facilities for community needs, and we understand that this is also the official policy of both the Hamilton Board of Education and the Hamilton-Wentworth Roman Catholic Separate School Board. We think that this is a wise policy and we are happy to see that this cooperation has led not only to a number of school/community centre facilities (such as at Laurier), but also to the provision of bocce courts, a soccer pitch and children's swings at St. Agnes Elementary in Riverdale East.

We understand that city officials from Hamilton have made some approaches to you regarding the use of some of the local school lands, especially those lying between Delawana Drive and Barlake Avenue in Riverdale West. This solution was proposed at a meeting of the City of Hamilton Planning and Development Committee that many local people attended in June which discussed the proposed rezoning of the parkland on the east side of Lake Avenue for the seniors' drop-in centre.

We are in favour of such a solution. We would like to ask your Board to look very favourably upon a request from the City of Hamilton for a joint use agreement for the school lands and/or facilities available in this area.

We understand that while the immediate issue facing the City of Hamilton is finding a suitable location for the seniors' drop-in centre, they are also interested in making this facility the first phase of a full-scale community centre to serve the needs of the whole community. This is confirmed in a City of Hamilton document dated October 1, 1990 which is an executive summary of the Department of Culture and Recreation's facilities needs study "Vision 2000". In that document, priority is given to providing "a recreation centre/pool for east Hamilton in the Riverdale East or West neighbourhood". A

"plan B" suggests "attaching a Pool-Centre to the Lake Avenue Public School". The current time estimates envisioned in the document is for construction of such facilities to begin in 1994. However, there are already monies allocated for a seniors centre and it would make sense to develop this centre as part of a future full-scale recreational centre. We urge your Board to do whatever it can to support such an initiative from the City of Hamilton.

We understand that the respective Boards of Education presently hold properties in various parts of Riverdale East, Riverdale West and Kentley including those at St. Agnes Elementary, St. Joan of Arc Elementary, Lake Avenue Public School, St. Bernard Elementary, and on Kentley Avenue, as well as lands in adjacent areas such as at Glendale High School. While we believe that the lands adjacent to Lake Avenue Public School and St. Joan of Arc Elementary are most suitable for the development of a community centre in this area, we urge the respective Boards of Education to actively consider all of their available lands and facilities in considering any request from the City of Hamilton.

In this regard, we would point out:

- that there are approximately 14 acres of land adjacent to Lake Avenue Public School and St. Joan of Arc Elementary in Riverdale West;
- that the overwhelming majority of the members of the Warden Park Seniors group which is seeking the seniors' drop-in facility live in the apartment buildings on either side of these school lands (in the Jerome and Barlake apartment complexes);
- that no community centre presently exists to serve the Hamilton neighbourhoods of Riverdale East, Riverdale West and Kentley and that a Riverdale West location would be most central for these three neighbourhoods;
- that the largest concentration of population in these three neighbourhoods is also located in Riverdale West, including a very large number of schoolchildren who would be most likely to benefit from the provision of a swimming pool and other new recreational facilities;
- that the establishment of a community facility here will also advance the educational and other concerns of the school boards for the children under their care.

Of course, we believe that your Boards also have an active interest in the preservation and expansion of local parkland facilities, and this purpose will also be served by a joint use agreement between the school board(s) and the City of Hamilton.

Thank you for your consideration in this matter.

Frances DiTrapini and Don McLean
for the Riverdale Action Committee

Hamilton Board of Education,
100 Main Street West,
Hamilton, Ontario
1990 12 11

To the Chairman and Members,
Operations Management Committee,
Hamilton Board of Education

Ladies and Gentlemen:

ELEMENTARY/SECONDARY

I have the honour to present the following recommendations for your approval:

(a) That the following trip requests be approved:

- (i) Bennetto, Grades 6-8, Outdoor Education, Camp Wanakita, 1991 01 16-18 (Wednesday to Friday)
- (ii) Bennetto, Grades 6-8, Ottawa, 1991 05 29-31 (Wednesday to Friday)
- (iii) Bennetto, Midland, Grades 6-7, 1991 06 14 (Friday)
- (iv) Chedoke, Grades 6-8, Outdoor Education, Camp Wanakita, 1991 01 23-25 (Wednesday to Friday)
- (v) Dalewood, Grade 7, Outdoor Education, Camp Wanakita, 1991 01 13-16 (Sunday to Wednesday)
- (vi) Dalewood, Grade 8, Quebec City, Quebec, 1991 04 17-20 (Wednesday to Saturday)
- (vii) Elizabeth Bagshaw, Grade 7, Environmental Studies, Camp Wanakita, 1991 06 13-15 (Wednesday to Saturday)
- (viii) G. L. Armstrong, Grade 8, Ottawa, 1991 05 23-25 (Thursday to Saturday)
- (ix) Lawfield, Grade 7, Outdoor Education, Camp Wanakita, 1991 02 17-20 (Sunday to Wednesday)
- (x) Ryerson, Grades 6-8, Outdoor Education, Mt. S. Louis/Moonstone, 1991 02 13 (Wednesday)
- (xi) Ryerson, Grade 8, Ottawa, 1991 05 22-24 (Wednesday to Friday)
- (xii) Tweedsmuir, Grades 6-8, Mount St. Louis, Moonstone, 1991 01 23-24 (Wednesday to Thursday)
- (xiii) W. H. Ballard, Grade 8, Ottawa, 1991 02 06-08 (Wednesday to Friday)
- (xiv) W. H. Ballard, Grade 7, Outdoor Education, Camp Wanakita, 1991 02 13-15 (Wednesday to Friday)
- (xv) W. H. Ballard, Grade 6, Sudbury - Science North, 1991 05 29-31 (Wednesday to Friday)

- (xvi) Barton, Grades 9-OAC, Invitational Ski Meet, Hardwood Hills, Barrie, 1991 01 09 (Wednesday)
- (xvii) Barton, Grades 9-OAC, Invitational Cross Country Ski Meet, Hardwood Hills, Barrie, 1991 01 16 (Wednesday)
- (xviii) Barton, Grades 9-OAC, Kissing Bridge Resort, N.Y., 1991 01 30 (Wednesday)
- (xix) Delta, Grades 10-OAC, Mount St. Louis, 1991 01 09 (Wednesday)
- (xx) Delta, Grades 9-OAC, Kissing Bridge, 1991 01 31 (Thursday)
- (xxi) Glendale, Grades 9-10, Basketball Tournament, Rochester, N.Y., 1991 12 27-29, (Thursday to Saturday)
- (xxii) Glendale, Grades 9-10, Winterfest & Basketball Tournament, Ottawa, 1991 01 31-02 02 (Thursday to Saturday)
- (xxiii) Sir Allan MacNab, Grades 9-OAC, Mount St. Louis, 1991 01 31 (Thursday)
- (xxiv) Sir Allan MacNab, Grades 9-OAC, Mount St. Louis, 1991 02 28 (Thursday)
- (xxv) Sir Allan MacNab, Grades 10-13, Band Competition, Williamsburg, VA, 1991 04 25-29 (Thursday to Monday)
- (xxvi) Sir John A. Macdonald, Grades 9-OAC, Talisman, 1991 01 18 (Friday)
- (xxvii) Westdale, Drama, London/Paris, 1991 03 08-17 (Friday to Sunday)
- (xxviii) Westdale, Grades 10-OAC, Ottawa, Montreal, Quebec, 1991 05 14-18 (Tuesday to Saturday)

Respectfully submitted,
K. A. Rielly,
Director of Education
and Secretary

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